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ABSTRACT

This report marks the third consecutive year that the New York State Education Department has produced a single report displaying five years of data concerning: (1) revenues; (2) expenditures; (3) district characteristics; (4) staffing patterns; and (5) student outcomes. At present, public school enrollment is increasing, but state aid is beginning to decrease. Profile data in this report are presented in a time-series format over the five years between 1985 and 1990 so that patterns of fiscal and educational performance can be readily discerned. Only the state's 694 major school districts, i.e., those with 8 or more teachers, are included in the 47 pages of statistical tables. Total revenues increased in the state by 33.3%, while total expenditures increased by 34.2%. Overall, throughout the period, there was an increase in test scores. Five appendices provide additional information useful in interpreting the statistical tables. Six graphs illustrate state trends. (SLD)

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THIRD ANNUAL
SCHOOL DISTRICT FISCAL PROFILE REPORT

1985-86 -- 1989-90
School Years

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The fiscal profile reporting system was designed to answer questions of interest to State policymakers. For this reason, the profile data are presented in a time series format over a five-year trend period; emerging or changing patterns of fiscal and educational performance can be readily discerned. The four major statistical tables presented in the report are intended to highlight not only revenue and expenditure trends, but also important district characteristics, student characteristics, and educational performance characteristics.

It should be noted that 1990 legislation which allowed districts to amortize 1989-90 payments due the New York State Teachers' Retirement System and the corresponding State aid reduction had a major impact on expenditure and revenue trends.

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THIRD ANNUAL
SCHOOL DISTRICT FISCAL PROFILE REPORT

1985-86 -- 1989-90
School Years

This report was prepared by the Fiscal Analysis and Services Unit of the New York State Education Department.

Development of the statistical tables presented in this report required the assistance of the Department's Division of Electronic Data Processing. The efforts of John McGrath, Lynn Humiston and Eric Huntington are acknowledged and deeply appreciated.

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January 1992

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SECTION I: OVERVIEW OF THE FISCAL PROFILES OF NEW YORK STATE SCHOOL DISTRICTS

This School District Fiscal Profile Report marks the third consecutive year that the State Education Department has produced a single report displaying five years of data concerning revenues, expenditures, district characteristics, staffing patterns, and student outcomes. The fiscal profile project originally began during a period of substantial increases in State aid. Indeed, between 1984-85 and 1988-89, State aid increased by $2.6 billion or 47.7 percent; even after inflation was taken into account, these aid increases amounted to almost 29 percent in constant dollar terms. During the same period, school districts statewide also experienced a continued decline in their overall K-12 enrollment.

Both of these trends are in the process of changing. Public K-12 enrollment began to increase in 1990-91; by 1995-96, it is projected to be more than nine percent above 1989-90 enrollment. State aid has begun to decrease instead of increase. For example, 1989-90 revenue from State sources for the State's school districts was $58.5 million less than was distributed for the 1988-89 school year. In 1990-91, State aid was reduced in the middle of the school year, and legislation enacted for the 1991-92 school year reduced State aid by more than five percent from 1990-91. As this report goes to press, the State faces another budget deficit.

The State aid legislation originally enacted for the 1989-90 school year provided for an estimated increase of $460 million over 1988-89. Subsequent legislation enacted in the Spring of 1990 reduced the school aid due districts by $659.7 million, the amount of cash payments due to the New York State Teachers' Retirement System (NYSTRS) in 1989-90. The legislation provided for a 15-year amortization of the obligation. The net result of the legislation is reflected in a $58.5 million decrease in revenues from State sources in 1989-90. At the same time, an acceleration of the annual schedule of payments to NYSTRS by school districts and an increase in the system's investment earning assumptions resulted in a long-term decrease in the employer contributions as a percent of salaries due NYSTRS. This annual savings provides an offset to the amortization cost.

The magnitude of the one-time NYSTRS expenditure decrease depended on local option (some districts chose to pay off rather than amortize the obligation) and local accounting practices (districts which had adopted full accrual accounting standards displayed NYSTRS expenditures even though the cash disbursement obligation was deferred).

The Fiscal Profile Reporting System

The fiscal profile reporting system was explicitly designed to answer questions of interest to State policymakers. For this reason, the profile data in this report are presented in a time series format over a five-year period; emerging or changing patterns of fiscal and educational performance can be readily discerned. Additionally, the four major statistical tables in the report highlight not only revenue and expenditure trends, but also important district characteristics, student characteristics, and educational performance characteristics as well. All profile data are based upon "major" school districts, i.e., those with eight or more teachers.

At the same time, companion tables made available to each district permit superintendents and others to analyze the same fiscal and educational trends for their specific district. Thus, superintendents will have the tools to compare trends in their districts with the State, with other districts in their region, or with districts of comparable type. In addition, the profiles have been useful for planning purposes at the local level.

This final report and statistical tables for groups of major school districts are provided to the Board of Regents, other State agencies, members of the Legislature and their staff,

members of Congress, educational interest groups, the press, and other interested individuals or organizations.

Availability of Fiscal Profile Data

In response to requests by individuals and organizations, data as reported in Table 1 and for selected items from Table 4 are available on tape and diskette (Lotus spreadsheet). Data on tape or diskette are provided by district and for various levels of aggregation. Paper copy of Tables 1-4 is also available by district and county.

Anyone interested in obtaining Fiscal Profile data should contact the Fiscal Analysis and Services Unit for information concerning how the data may be obtained and any charges associated with their provision.

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Brief Description of the Tables

Fiscal Profile tables have been developed for districts as they existed in 1990-91. Thus, any districts which consolidated between 1985-86 and 1990-91 are treated as a single district in the Fiscal Profile tables over the entire five-year period, and the data displayed reflect that consolidation. Districts consolidating after 1990-91 will receive separate Fiscal Profile tables for each of the former districts. The Fiscal Profile tables allow data to be analyzed from a variety of perspectives. Tables 1, 2, and 3 provide alternative methods of examining revenues by source and expenditure patterns by categories. Table 1 displays total dollars; Table 2 shows dollars per pupil (pupils are defined as combined adjusted average daily membership); and Table 3 displays each revenue and expenditure category as a percent of the total for the first and last years of the report period. Table 4 describes important educational characteristics and trends. Data from the 1985-86 school year through the 1989-90 school year are displayed.

Tables 1, 2, and 3 are based on the *Annual Financial Report* (Form ST-3, hereafter referred to as the ST-3) for these school years. The ST-3 is an unaudited document which displays a district's reported expenditures and revenues. It does not reflect changes which may have occurred after the document's submission, unless the district notifies the Department of such changes as part of the Fiscal Profile review process. It is important to note that the ST-3 is a fiscal accounting document, not an educational program document. Although the intent of the ST-3 is to provide a uniform statement of the revenues and expenditures of districts, the possibility exists that school districts will interpret the instructions and account codes differently. Thus, at the individual district level, the costs associated with expenditure categories shown in Tables 1, 2, and 3 may reflect a district's individual interpretation rather than a uniform statement of educational expenditures.

In some districts, an important fiscal element of the educational program is the Special Aid Fund. Traditionally, the Special Aid Fund was used to account for educational projects supported by the Federal government. However, during this report period, the ST-3 was modified to include expenditures for certain State categorical programs in the Special Aid Fund. In these Fiscal Profile tables, therefore, Special Aid and General Fund revenues and expenditures are combined for most revenue and expenditure categories.

Table 4 (unless otherwise noted) consists of selected fiscal and educational characteristics of school districts for school years 1985-86 through 1989-90. The table displays

data for characteristics such as: wealth, teacher experience, teacher salaries, teacher certification, teacher turnover, pupils, pupil ratios, class size, teaching assignments, special need pupils, and student outcomes. For the reader's convenience, each page of the table has a letter designation (i.e., 4A, 4B, and 4C).

The row titles of the tables are defined and explained in Appendix 1. The columns of the tables are defined and explained in Appendix 2. Appendices 1 and 2 also contain cautionary notes about the data. In several tables, financial data are displayed based on actual dollars and constant dollars (actual dollars adjusted to reflect changes in the Consumer Price Index). Appendix 3 describes the methodology used to convert actual dollars into constant dollars.

Use of the Fiscal Profile Tables

The Fiscal Profile tables are being used in a variety of ways by the Department:

- To assess the spending and revenue trends of districts statewide, by geographic region and by type of district;
- To assess the spending and revenue trends in districts with low educational performance;
- To provide the data to the Division of the Budget, other interested State agencies, members of the Legislature and their staff, members of Congress, educational interest groups and the press;
- To assist in the development of State aid proposals;
- To support and complement elementary, middle, and secondary program assessments conducted by the Department; and
- To suggest further analyses that will lead to better understanding of spending patterns in a particular district or group of districts.

SECTION II: MAJOR TRENDS 1985-86 TO 1989-90

This section discusses trends for the 1985-86 to 1989-90 time period, presenting data by three aggregations of the State's major districts (statewide, district type, and regional grouping).

District Types and SMSA Regions

The State's 694 major public school districts (as they existed in the 1990-91 school year) were classified according to district type or region. For this report the district types are Downstate Small Cities, Downstate Suburban, Big Five Cities, Upstate Small Cities, Upstate Suburban and Rural. The regional groupings, based on contiguous Standard Metropolitan Statistical Areas (SMSAs), are: Albany-Glens Falls; Binghamton-Elmira; Poughkeepsie-Newburgh; Buffalo-Rochester; New York Metro-Long Island (NY Metro-L.I.); Syracuse-Utica-Rome; and Non-SMSA districts (those not located in a SMSA). Substantial variation exists in the number of districts included in the district types and SMSA regions (see below).

Because of space limitations, the names of district types and SMSA regions are generally abbreviated in the graphs (figures) presented in this report. The aggregations, the number of districts they include, and the abbreviated names are:

Aggregation	Number of Districts	Abbreviated Name
Downstate Small Cities	7	DS SM C
Downstate Suburban	169	DS SUB
Big Five Cities	5	BIG 5
Upstate Small Cities	50	UPS SM C
Upstate Suburban	243	UPS SUB
Rural	220	RURAL
Albany-Glens Falls	74	ALB-GF
Binghamton-Elmira	21	BNG-EL
Poughkeepsie-Newburgh	29	PGH-NEW
Buffalo-Rochester	89	BUF-RCH
New York Metro-Long Island	178	NYC M
Syracuse-Utica-Rome	64	SYR-U-R
Non-SMSA districts	239	NON-SMSA

Appendix 4 describes the assignment of major districts to a particular district type and Appendix 5 describes the assignment of major districts to a particular SMSA grouping.

Presentation of Findings

State trends often indicate considerable variation among district types and SMSA regions. To simplify comparisons, analyses are presented in the following order: State; district types; and SMSA regions.

Trends are frequently discussed in terms of the change in data between the 1985-86 and 1989-90 school years. Many of the trends are described on a **per pupil** basis (unless otherwise noted. The pupil count used is combined adjusted average daily membership or CAADM, displayed in Table 2 and Table 4B).

This report analyzes information about general revenue and expenditure trends, selected expenditure trends, wealth measures, pupils, teachers, and outcomes.

FINDINGS

General Revenue and Expenditure Trends

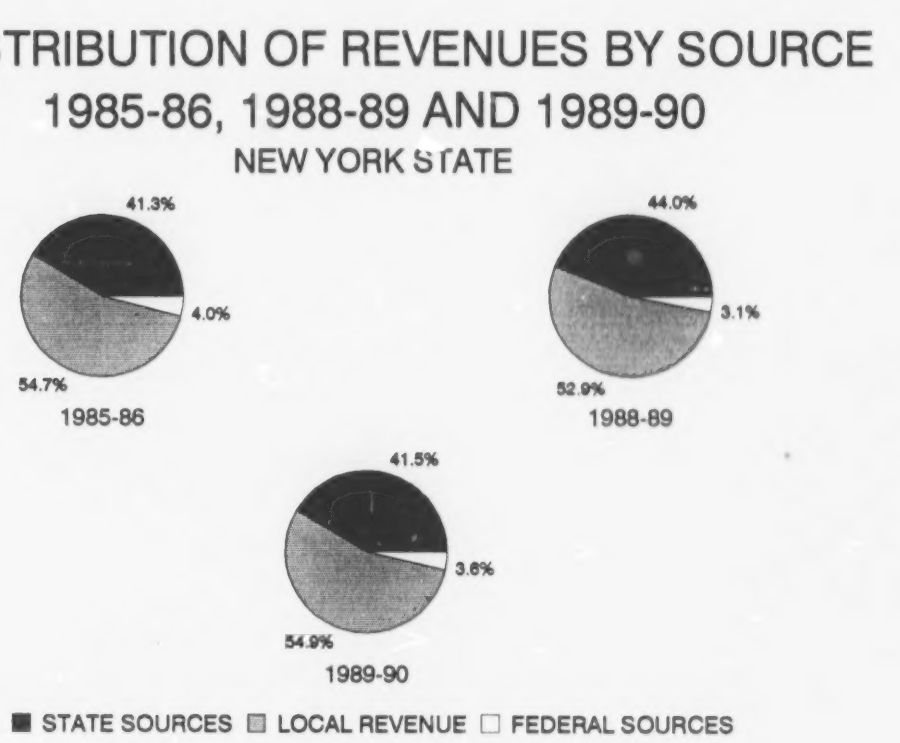
Grand Total Revenues

Grand total revenues for all school districts in the State increased by 33.3 percent during the period, which represents a 14.2 percent increase after adjusting for inflation. On a per pupil basis, revenues increased from $5,704 to $7,740 ($2,036 or 35.7 percent). State and local revenue sources accounted for more than 97 percent of the revenue growth over the time period; Federal revenue sources, for only 2.5 percent.

Figure 1[1] shows the percent distribution of grand total revenues by source for the 1985-86, 1988-89, and 1989-90 school years. Revenue from State sources as a percent of total revenues steadily increased from 41.3 percent to 44.0 percent between 1985-86 and 1988-89, then decreased by 2.5 percentage points between 1988-89 and 1989-90 (primarily because of the State aid reduction of 1989-90 associated with NYSTRS). The net effect was to make the State's share of total revenues in 1989-90 very similar to that in 1985-86.

Among the district types, substantial variation exists in total revenues per pupil. For example, in 1989-90 total revenues per pupil varied by more than $4,000 among the district types: from $6,566 in Rural districts to $10,983 in Downstate Small Cities. Variation among the regional groups was less extreme. For example, in 1989-90 total revenue per pupil ranged from $6,396 (Binghamton-Elmira) to $8,443 (New York Metro-L.I.).

Figure 1



[1] Figure 1 is based on Tables 1 and 3; Revenues; State Sources, Local Revenue, and Federal Sources.

Revenues: State Sources

Statewide, revenues from State sources increased by 34.0 percent (14.8 percent after adjusting for inflation), and accounted for slightly over two-fifths of the total increase in grand total revenues (42.1 percent) during the period. When these revenue increases are defined on a per pupil basis, the increase was $857 or 36.4 percent.

These increases conceal two divergent trends. Between 1985-86 and 1988-89, yearly increases in State aid were substantial. In 1989-90, because of the emerging fiscal crisis facing the State, the increases came to an end. Although technical in nature, the NYSTRS State aid reduction of 1989-90 resulted in a decrease of revenues from State sources of $58.5 million between 1988-89 and 1989-90 (the first decrease in revenues from State sources since 1944-45).

In 1989-90, revenue from State sources per pupil ranged from $2,796 (Downstate Suburbs) to $3,867 (Rural) among the district types and from $3,007 (Albany-Glens Falls) to $3,775 (Non-SMSA) among the SMSA regions.

Revenues: Local Revenue

For all school districts statewide, local revenue increased at approximately the same rate (33.7 percent) as revenue from State sources, accounting for more than half of the dollar increase in total revenues (55.4 percent). On a per pupil basis, revenues from local sources increased by $1,127 or 36.1 percent. In 1989-90, local revenue per pupil ranged from $2,529 (Rural) to $7,440 (Downstate Small Cities) among the district types and from $2,600 (Non-SMSA) to $5,041 (New York Metro-L.I.) among the SMSA regions.

These substantial increases are associated with lower local tax rates, partly because of dramatic growth in property values (particularly in the New York City area). Thus, when local revenue increases are translated into changes in the local revenue effort rate, the 1989-90 State rate was $6.70 per thousand (or 25.6 percent)lower than the 1985-86 rate.

The statewide decline in the local revenue effort rate masks three trends: 1) Downstate Small Cities and Downstate Suburbs effort rates declined substantially because the large increases in local revenues were outpaced by even larger increases in the full value of property; 2) Big Five Cities increased local revenue at a lower rate than did the other district types; and, 3) the other district types increased local revenues at approximately the same rate that full value increased; thus, the local revenue effort rate in these district types remained relatively stable.

Revenues: Federal Sources

Revenues from Federal sources, which increased by 20.6 percent for the State during the period, accounted for only 3.6 percent of all 1989-90 revenues. On a per pupil basis revenues from Federal sources increased from $229 to $281 per pupil, or 22.8 percent.

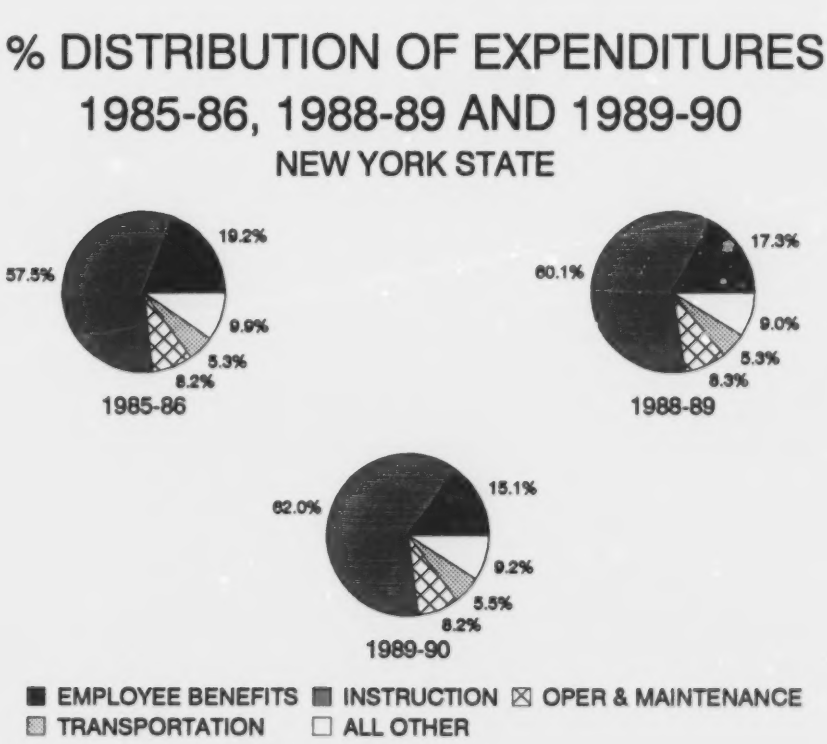
In general, the Federal government is not a significant revenue source for districts. Among the district types, revenues per pupil from Federal sources in 1989-90 ranged from $107 (Upstate Suburbs) to $475 (Big Five Cities). Among the SMSA regions, 1989-90 per pupil revenues from Federal sources ranged from $145 (Binghamton-Elmira) to $353 (New York Metro-L.I.) in 1989-90.

Grand Total Expenditures

At the State level, total expenditures by school districts during the period increased by over $4.9 billion or 34.2 percent (15.0 percent after adjusting for inflation). As Figure 2[2] shows, instruction and employee benefits were the primary expenditure categories of school districts. Instructional expenditures as a percent of total expenditures were 57.5 percent in 1985-86, 60.1 percent in 1988-89, and 62.0 percent in 1989-90. Increases in expenditures for instruction accounted for three-fourths (75.4 percent) of the increase in total expenditures.

While employee benefits were the second largest expenditure category, expenditures for employee benefits as a percent of total expenditures declined during the period (19.2 percent in 1985-86, 17.3 percent in 1988-89, and 15.1 percent in 1989-90), primarily because teacher retirement expenditures declined by $576.1 million (-11.7 percent). A major factor in the substantial decrease in teacher retirement expenditures between 1988-89 and 1989-90 was that many districts chose to take advantage of the legislation allowing amortization of 1989-90 NYSTRS payments.

Figure 2



[2] Figure 2 is based on Table 1. Instructional expenditures are defined as the sum of expenditures for Teacher Salaries, PPS Instr Sal, Cur Devl/Super, BOCES Instr Exp, Other Instr Exp and Tuition.

Among the district types, percentage increases in grand total expenditures ranged from 29.9 percent (Downstate Small Cities) to 41.3 percent (Rural). Among the SMSA regions, percentage increases in grand total expenditures ranged from 27.7 percent (Binghamton-Elmira) to 41.7 percent (Poughkeepsie-Newburgh).

Total Expenditures (Excluding Tuition, Transportation and Debt Service) Per Pupil

Total expenditures (excluding tuition, transportation and debt service) per pupil for the State increased from $5,039 to $6,884 for the period -- an increase of $1,845, or 36.6 percent.

Among the district types, 1989-90 total expenditures (excluding tuition, transportation and debt service) per pupil ranged from $5,694 (Rural) to $9,887 (Downstate Small Cities). Downstate Suburbs and Rural districts were the only district types to have percentage increases on a per pupil basis above the State average.

Among the SMSA regions, 1989-90 total expenditures (excluding tuition, transportation and debt service) per pupil ranged from $5,536 (Binghamton-Elmira) to $7,566 (NY Metro-L.I.). Poughkeepsie-Newburgh, NY Metro-L.I. and Non-SMSA districts had percentage increases on a per pupil basis above the State average.

Unreserved Fund Balance (General Fund)

With the Big Five districts (Buffalo, Rochester, New York, Syracuse and Yonkers) excluded from the analysis, the Unreserved Fund Balance (General Fund), which consists of fund balance appropriated for next year's budget, unappropriated fund balance, and investments frozen by a bankruptcy court, increased by 50.3 percent during the period for the State. As a percent of total expenditures, the unreserved fund balances increased from 5.5 to 6.2 percent. It should be noted that the increase in fund balance primarily occurred between 1985-86 and 1988-89. Indeed, the unreserved fund balance as a percent of total expenditures reached its highest level in 1988-89 (6.4 percent).

Review of the unreserved fund balances among the district types reveals that: percentage increases in Unreserved Fund Balance (General Fund) ranged from 27.5 percent (Rural) to 1,793.5 percent (Downstate Small Cities). The large percentage increase for the Downstate Small Cities is attributable to small fund balances these districts had in 1985-86. For example, the 1985-86 fund balance was only 0.3 percent of total expenditures as compared to a State average of 5.5 percent.

The unreserved fund balance as a percent of total expenditures varied widely among the district types. In 1989-90, for example, unreserved fund balance as a percent of 1989-90 total expenditures ranged from 4.0 percent in Downstate Small Cities to 7.5 percent in Rural districts.

Review of the unreserved fund balances among the SMSA regions reveals that: percentage increases in Unreserved Fund Balance (General Fund) ranged from 29.7 percent (Non-SMSA) to 76.1 percent (Albany-Glens Falls); and, unreserved fund balance as a percent of total expenditures in 1989-90 ranged from 5.5 percent in the Syracuse-Utica-Rome region to 6.8 percent in the non-SMSA districts and the Binghamton-Elmira region.

Specific Expenditures

Instructional Expenditures

As discussed above, the State's increased expenditures over the period were devoted primarily to instruction. Expenditure increases for categories directly related to instruction (teacher salaries, pupil personnel services, curriculum development/supervision, BOCES instruction, tuition, and other instructional expenditures) increased by 44.9 percent and accounted for more than three-fourths of the increase in total expenditures (75.4 percent).

Among the district types, expenditure increases related to instruction ranged from 39.2 percent (Downstate Suburbs) to 53.2 percent (Rural). The increase in instructional expenditures as a percent of the total increase in expenditures ranged from 70.8 percent (Rural) to 81.7 percent (Downstate Small Cities).

Among the SMSA regions, expenditure increases related to instruction ranged from 40.4 percent (Binghamton-Elmira) to 53.9 percent (Poughkeepsie-Newburgh). The increase in instructional expenditures as a percent of the total increase in expenditures ranged from 70.9 percent (Poughkeepsie-Newburgh) to 85.0 percent (Buffalo-Rochester).

Instructional Expenditures: Instructional Expenditures (Excluding Tuition) Per Pupil

Instructional expenditures (excluding tuition) per pupil for the State increased by $1,484 or 46.7 percent for the period.

Among the district types 1989-90 instructional expenditures (excluding tuition) per pupil ranged from $3,890 (Rural) to $6,434 (Downstate Small Cities). Among the SMSA regions, 1989-90 instructional expenditures (excluding tuition) ranged from $3,720 (Binghamton-Elmira) to $5,069 (NY Metro-L.I.).

Teacher Salaries

The single most important component of the expenditure increased at the State level was teacher salaries, which increased by 39.5 percent and accounted for 44.0 percent of the total expenditure increase for the period.

Among the district types, expenditure increases for teacher salaries ranged from 34.8 percent (Downstate Suburbs) to 51.5 percent (Rural). The Downstate Suburbs and the Big Five Cities were the only district types with percentage increases below the State average.

Among the SMSA regions, expenditure increases for teacher salaries ranged from 35.1 percent (NY Metro-L.I.) to 51.2 percent (Poughkeepsie-Newburgh). The NY Metro-L.I. and Binghamton-Elmira were the only regional groupings with percentage increases below the State average.

Employee Benefits

Expenditures for employee benefits (such as health insurance or retirement benefits) are an important component of school district expenditures. During this time period, however, expenditures for employee benefits increased by only 5.5 percent and accounted for 3.1 percent of the total increase in expenditures during the period. Employee benefits as a percent of grand total expenditures declined from 19.2 percent in 1985-86 to 15.1 percent in 1989-90. A major factor for the relatively low increase for employee benefits was the NYSTRS payment situation for 1989-90 and a reduction in the expenditures for teacher retirement for New York City in 1988-89. Conversely, a major increase in expenditures for health insurance tended to offset decreases in teacher retirement expenditures.

The State trend regarding employee benefit expenditures masks two divergent trends among the district types. The trends are: 1) increased expenditures (Big Five Cities, Rural and Downstate Small Cities); and, 2) decreases in expenditures (Upstate Small Cities, Upstate Suburbs and Downstate Suburbs).

The two trends regarding expenditures for employee benefits described above for the district types also existed among the SMSA regions. Poughkeepsie-Newburgh, NY Metro-L.I and Non-SMSA districts had increases for employee benefits, while, Albany-Glens Falls, Binghamton-Elmira, Buffalo-Rochester and Syracuse-Utica-Rome experienced reduced in such expenditures.

Increases or decreases in total expenditures for employee benefits were, to a large degree, reflective of decisions made or accounting procedures used concerning the amortization of 1989-90 payments due to the NYSTRS.

Wealth Measures

Full Value Per Total Wealth Pupil Unit (TWPU)

The property value/pupil displayed in Table 4A consists of the Full Value per Total Wealth Pupil Unit (TWPU) used in the Operating Aid formula for the specified school year. Statewide, Full Value per TWPU increased from $94,100 to $138,800 (47.5 percent) during the period.

Substantial variation existed among the district types regarding Full Value per TWPU. For example, 1989-90 Full Value/TWPU ranged from $96,566 (Rural) to $212,965 (Downstate Small Cities).

As shown in Figure 3A[3], Downstate Small Cities and Downstate Suburbs (the only district types with Full Value/TWPU greater than the State average) experienced dramatic growth in property wealth per pupil during this period. Indeed, the net increases in Full Value/TWPU for the downstate districts were similar to the total Full Value/TWPU used for 1985-86 Operating Aid in the other district types.

Substantial variation existed among the SMSA regions regarding the changes in full value per TWPU. For example, 1989-90 Full Value/TWPU ranged from $96,924 (Non-SMSA) to $156,666 (NY Metro-L.I.). As shown in Figure 3B, the NY Metro-L.I. region, with the highest Full Value/TWPU for 1985-86, experienced the greatest increase in Full Value/TWPU.

Income Per Total Wealth Pupil Unit (TWPU)

The Income/pupil displayed in Table 4A consists of the Income per Total Wealth Pupil Unit (TWPU) used in the Operating Aid formula for the specified school year. Statewide, Income/TWPU increased from $47,300 to $68,300 (44.4 percent) during the period.

Among the district types, percent increases in Income/TWPU were usually similar to the percent increases in Full Value/TWPU. Substantial variation existed among the district types regarding Income/TWPU changes. Downstate Suburbs (61.2 percent) and Downstate Small Cities (54.6 percent), the wealthiest district types, had the greatest percentage increases in Income/TWPU. Big Five districts (37.2 percent) and Upstate Small Cities (37.3 percent) had the smallest percentage increases in Income/TWPU.

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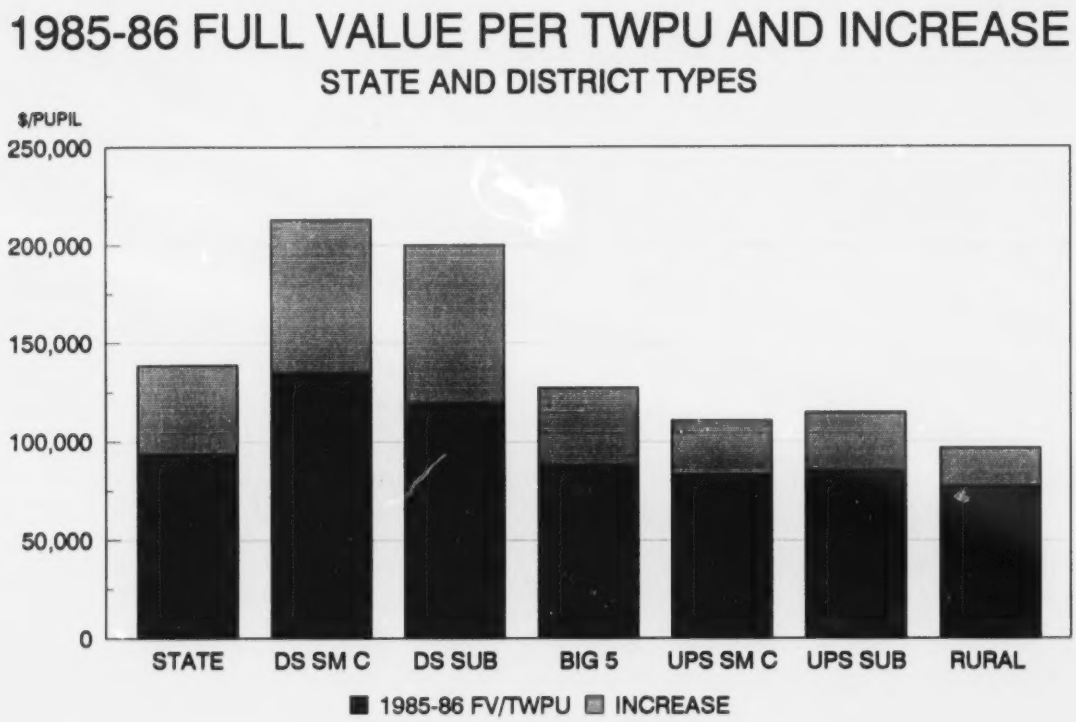
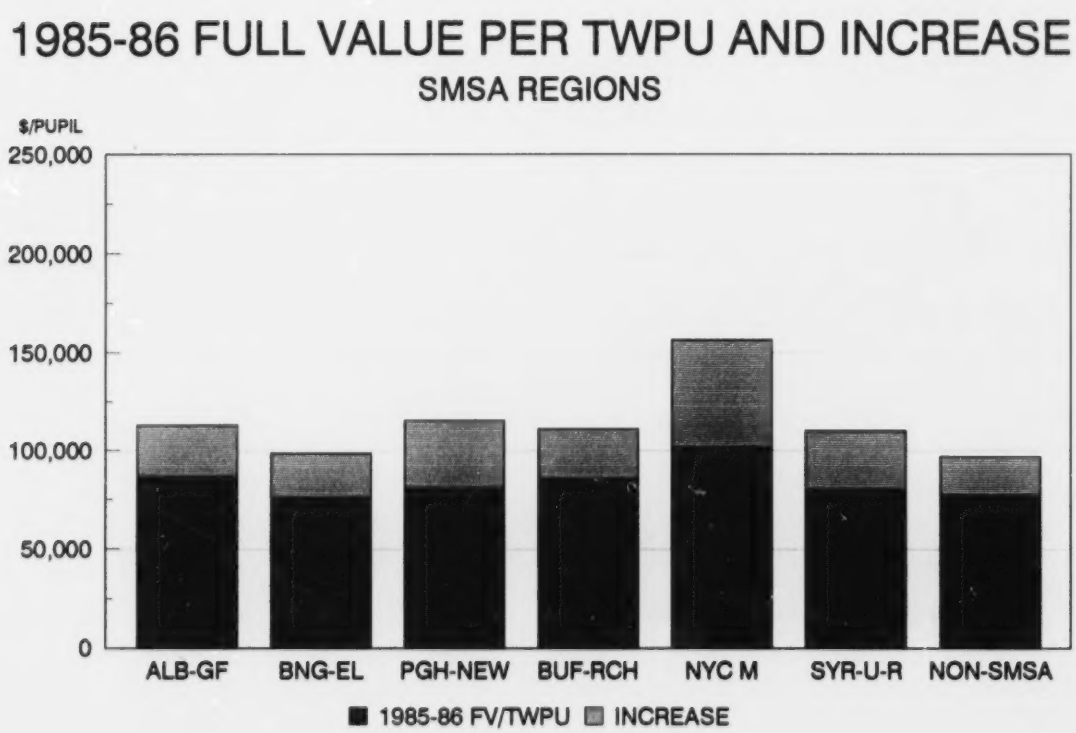
[3] Figures 3A and 3B are based on Table 4A: Fiscal Characteristics; Wealth Measures; Property Value/Pupil.

Figures 3A and 3B





Among the SMSA regions, percent increases in Income/TWPU generally paralleled the percent increases in Full Value/TWPU. Poughkeepsie-Newburgh (52.5 percent) had the greatest percent increase in Income/TWPU, while Buffalo-Rochester (34.0 percent) had the smallest percentage increase in Income/TWPU.

Pupils

CAADM and Enrollment

During this period, the State's students as measured by combined adjusted average daily membership (CAADM) declined by 1.8 percent. The overall trend, however, masks two divergent trends at the elementary and secondary levels. Elementary enrollment increased by 6.4 percent during this time, while secondary enrollment declined by 11.6 percent.

Review of pupil counts among the district types reveals that: 1) Rural districts are the only district type to have more CAADM in 1989-90 than in 1985-86; 2) Downstate Suburbs had the largest percentage decline in CAADM (-7.6 percent); 3) all district types had an increase in K-6 enrollment, with percentage increases ranging from 1.6 percent (Downstate Suburbs) to 12.5 percent (Upstate Suburbs); 4) all of the district types had fewer secondary pupils in 1989-90 than in 1985-86, with percentage declines ranging from -7.7 percent (Big Five Cities) to -16.6 percent (Downstate Suburbs).

Review of pupil counts among the SMSA regions reveals that: 1) Three regional aggregations had a small increase (less than 2.0 percent) in CAADM (Non-SMSA districts, Poughkeepsie-Newburgh and Albany Glens-Falls); 2) the NY Metro-L.I. region had the greatest decrease in CAADM (-2.9%); 3) all regional areas had more K-6 enrolled pupils in 1989-90 than in 1985-86 with percent increases ranging from 3.1 percent (NY Metro-L.I) to 11.8 percent (Buffalo-Rochester); 4) only the NY Metro-L.I region (6.4 percent) had a K-6 enrollment percent increase below the State average; and 5) all of the SMSA regions had fewer secondary pupils in 1989-90 than in 1985-86 with percent decreases ranging from -10.5 percent (Non-SMSA) to -14.9 percent (Binghamton-Elmira).

Pupils: Percent of Pupils Eligible for Free or Reduced Price Lunch

Statewide, the percent of children eligible for a free or reduced price lunch was slightly lower in 1989-90 (35.2 percent) than in 1986-87 (36.0 percent).[4]

Among the district types, the percent of children eligible for a free or reduced-price lunch in 1989-90 ranged from 10.0 percent (Downstate Suburbs) to 62.1 percent (Big Five Cities). Only the Big Five Cities had a percent eligibility which was higher in 1989-90 than in 1986-87.

Among the SMSA regions, the percent of children eligible for a free or reduced lunch in 1989-90 ranged from 14.6 percent (Poughkeepsie-Newburgh) to 44.2 percent (NY Metro-L.I.). Only the NY Metro-L.I. region had an eligibility rate which was higher than the State average.

Teachers

Teachers: Experience

Statewide, the median years of teaching experience for all teachers (including special

[4] Data not available for 1985-86.

education teachers in the State) increased during the period; median teacher experience increased for all teachers from 16 to 17 years, and for special education teachers from 9 to 11 years.

Among the district types, the Rural districts, in particular, tended to have teachers with less experience. For example, in 1989-90, the median years of experience for all teachers ranged from 15 years (Big Five Cities and Rural) to 19 (Downstate Suburbs). The median years of experience for special education teachers in 1989-90 ranged from 8 years (Rural) to 13 (Downstate Small Cities).

Among the SMSA regions, review of the median years of teacher experience reveals that relatively little variation existed in terms of teacher experience. For example, in 1989-90 the median years of experience for all teachers ranged from 16 to 18 years. For special education teachers, the 1989-90 median years of experience ranged from 9 to 11 years.

Teachers: Teacher Certification

Teacher certification data for 1985-86 through 1987-88 are self-reported, while the 1988-89 and 1989-90 data are also matched against the teacher certification file. Comparisons across years should be made cautiously. In 1989-90, almost 96 percent of the State's teachers were found to have some form of certification or licensure.

Among the district types, only the Big Five Cities (11.6 percent) had more than 0.1 percent of teachers who did not possess some form of certification in 1989-90. Special education teachers in the Big Five Cities (13.8 percent) were particularly likely to lack any certification or licensure. Rural (12.1 percent) and Upstate Small Cities (10.1 percent) tended to rely more heavily upon special education teachers who were certified in another area.

Among the SMSA regions, only the NY Metro-L.I. (7.6 percent) had more than 0.1 percent of teachers, who did not possess some form of certification in 1989-90. Special education teachers in this region (10.7 percent) were particularly likely to lack certification or licensure. Syracuse-Utica-Rome (13.9 percent) and Non-SMSA districts (11.0 percent) tended to rely more heavily upon special education teachers who were certified in another area.

Teacher Salaries: Change in Median Salary of Teachers By Years of Experience

Statewide, median salaries for teachers with 5, 11-15, and 21-25 years' experience increased by 32.3 percent, 24.5 percent, and 31.0 percent, respectively, during this period. The 1989-90 median salary was $28,210 (5 years' experience) $36,654 (11-15 years' experience) and $48,033 (21-25 years' experience).

Comparison of the percentage increases in the median salaries for the displayed years of experience reveals that all the district types followed the State trend. Teachers with 5 years' experience had the highest percentage increase, teachers with 21-25 years' experience received the second highest percentage increase and teachers with 11-15 years' experience had the smallest percentage increase.

Comparison of the percentage increases in the median salaries for the displayed years of experience reveals that with one exception the SMSA regions followed the State trend. Teachers with 5 years' experience had the highest percentage increase, teachers with 21-25 years' experience received the second highest percentage increase and teachers with 11-15 years' experience had the smallest percentage increase. The exception was Binghamton-Elmira, which had teachers with 11-15 years' experience receiving the second highest percentage increase and teachers with 21-25 years' receiving the lowest percentage increase.

Teachers: Turnover Rate

The turnover rate for New York's teaching force declined slightly during the report period. Annual turnover rates declined from 12.2 percent (Fall 1985 to Fall 1986) to 11.0 percent (Fall 1989 to Fall 1990).

Comparison of Fall 1989 to Fall 1990 teacher turnover rates among the district types reveals that only the Big Five Cities had a turnover rate above the State average. Comparison of Fall 1989 to Fall 1990 turnover rates among the SMSA regions reveals only the NY Metro-L.I. had a turnover rate above the State average.

Teachers: Teacher Load

The number of teaching periods and subjects taught by the State's teachers remained stable. The average teacher in 1989-90 had slightly more than two subject area preparations (2.2) and taught approximately five periods per day (4.8 periods).

Although relatively little variation existed among the district types or SMSA regions in terms of periods taught or preparations, subject matter teachers in rural and Non-SMSA districts tended to have slightly heavier teacher loads. For example, teachers in rural districts taught more periods (5.1) and had more preparations (2.7) than did teachers in the other district types and subject matter teachers in the Non-SMSA districts taught more periods (5.0) and had more preparations (2.5) than did teachers in the other SMSA regions.

Teachers: Teacher FTE

Statewide, the number of teachers expressed in full time equivalent terms (FTE) increased by 5.4 percent between 1985-86 and 1989-90.

Comparison of the percent change in teacher FTE among the district types reveals that only the Downstate Small Cities and Downstate Suburbs had percent increases below the State average. Rural districts (8.1 percent) had the largest percent increase in teacher FTE.

Comparison of the percent change in teacher FTE among the SMSA regions reveals that Binghamton-Elmira and NY Metro-L.I. were the only regions with percent increases below the State average. Poughkeepsie-Newburgh (10.6 percent) had the largest percent increase in teacher FTE.

Class Size

Class sizes for kindergarten and common branch (grades 1-6) declined slightly (-3.1 and -1.7 percent, respectively), notwithstanding a 6.4 percent increase in K-6 enrollment. Class size reductions were larger for the selected secondary subject areas than occurred at the elementary level. For example, Math 9, Regents Biology and American Studies declined by 4.2 percent, 6.6 percent and 7.0 percent, respectively.

Among the district types, review of average class size reveals that Big Five Cities had larger classes than the other district types. For example, Kindergarten class size in 1989-90 ranged from 19.7 (Downstate Small Cities) to 24.2 (Big Five Cities); Common branch class size in 1989-90 ranged from 20.5 (Downstate Small Cities) to 26.7 (Big Five Cities); American Studies class size in 1989-90 ranged from 18.0 (Rural) to 28.6 (Big Five Cities).

Among the SMSA regions, review of average class sizes reveals that New York Metro-L.I. had larger classes than other regions. Conversely, Non-SMSA districts tended to have smaller classes. For example, Kindergarten class size in 1989-90 ranged from 20.1 (Non-SMSA) to 22.4 (NY Metro-L.I.); Common branch class size in 1989-90 ranged from 21.6

(Non-SMSA) to 24.5 (NY Metro-L.I.); American Studies class size in 1989-90 ranged from 18.6 (Non-SMSA) to 24.9 (NY Metro-L.I.).

Teachers: Pupil Ratios

Statewide, the selected pupil staff ratios displayed in Table 4B were lower in 1989-90 than in 1985-86. On a percentage basis, the greatest decreases were for pupil/pupil personnel staff (-17.9 percent) and pupil/principals and curriculum development staff (-9.6 percent). The State's pupil/teacher ratio declined from 15.9 to 14.7 (-7.5 percent) during this period.

Among the district types, review of the pupil/teacher ratios reveals that the reduction which occurred at the State level is, for the most part, typical of all district types. Except for the Big Five Cities, all pupil/teacher ratios are slightly lower than the State average.

Among the SMSA regions, pupil/teacher ratios are similar across the regions. The New York Metro-L.I. region has pupil-teacher ratios slightly above the other regions, primarily due to the larger pupil/teacher ratio of New York City.

Outcomes

Outcomes: Pupil Evaluation Program (PEP) Test Results

During this period, PEP test results in reading and mathematics for third and sixth graders improved. The improvement was particularly noticeable in mathematics. For example, third grade math results at the State level improved from 14 percent of tested students scoring below the Statewide Reference Point (SRP) to six percent and sixth grade math results improved from 18 percent below SRP to nine percent. Reading scores did not improve as dramatically. Third grade reading results improved from 21 percent below SRP to 19 percent (17 percent below SRP in 1987-88 and 1988-89). Sixth grade reading results improved from 21 percent below SRP to 16 percent.

Among the district types, review of the third grade math test reveals that: 1) improvement occurred in all district types during this period; and, 2) although the Big Five Cities had the largest percentage of students scoring below the Statewide Reference Point in 1989-90 (12 percent), the improvement (-17 percentage points) shown during this period by this group of districts was the largest of any district type.

Since all of the other district types have three percent or less of their tested students scoring below the SRP, continued State improvement primarily rests upon results in the Big Five Cities. Figure 4A[5] shows the 1985-86 and 1989-90 PEP test results in third grade mathematics for the district types.

Among the SMSA regions, review of the third grade math test reveals that: improvement in test results is consistent; the New York Metro-L.I. averages were strongly affected by the presence of two Big Five City districts with noticeably higher percentages of students scoring below the Statewide Reference Point than in other regions. Figure 4B shows the 1985-86 and 1989-90 PEP test results in third grade mathematics for the SMSA regions.

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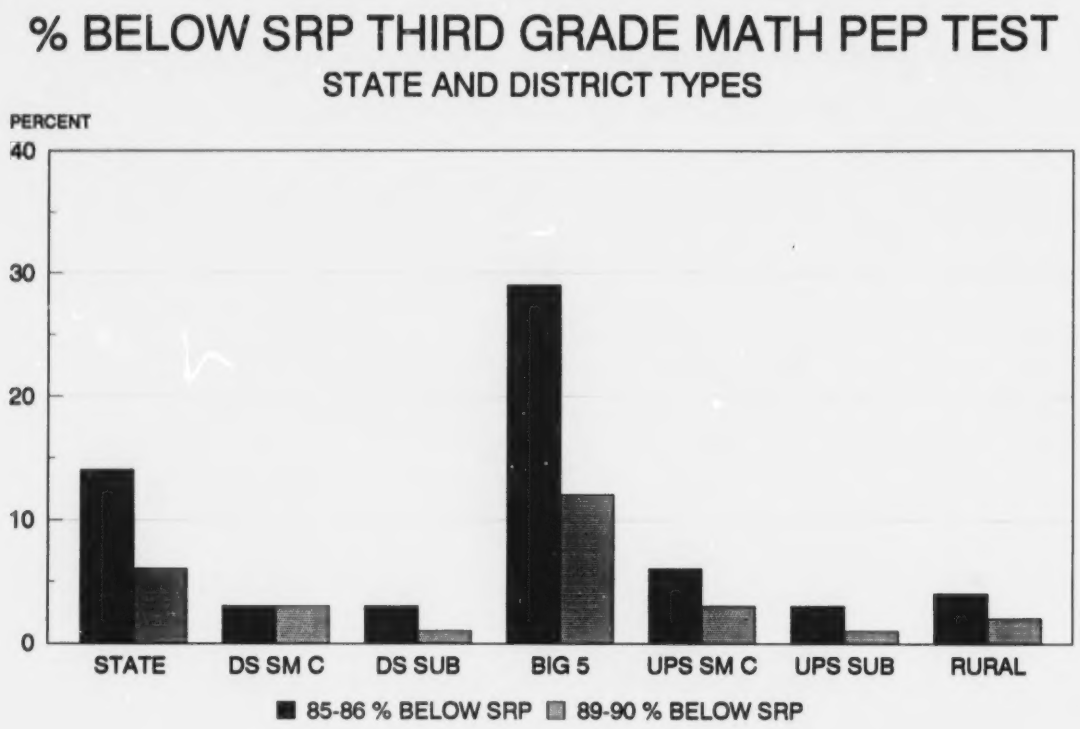
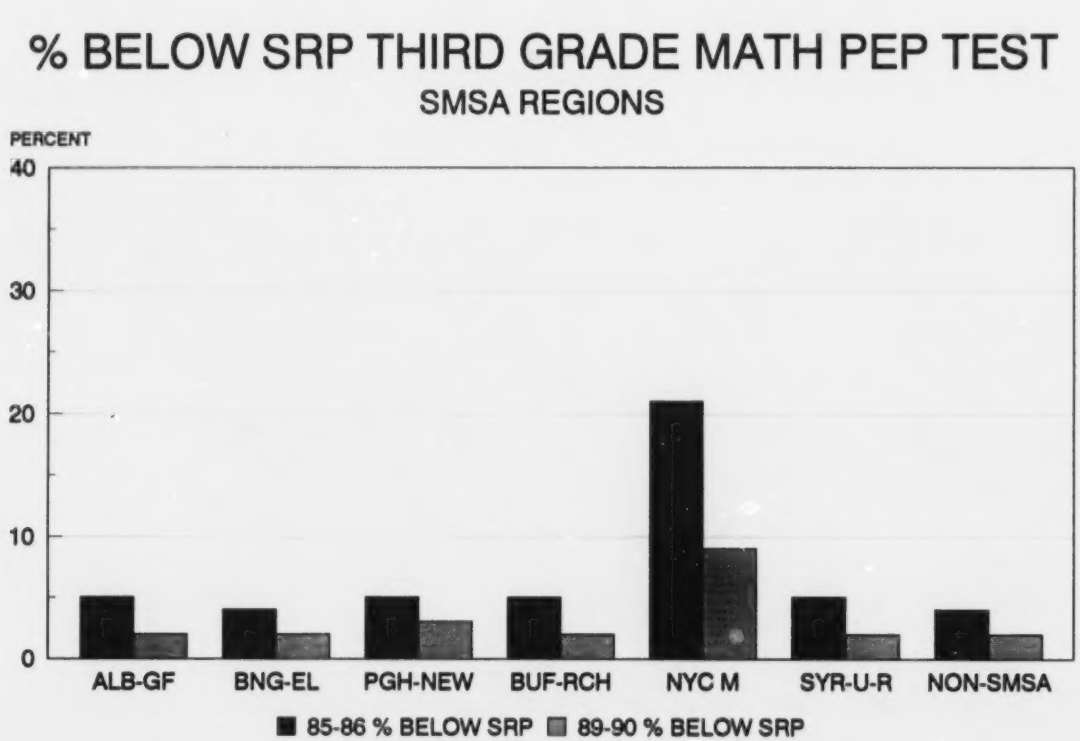
[5] Figures 4A and 4B are based on Table 4C: Outcome Measures; Est. Below SRP on PEP Tests (LEP Excused and all HC Pupils Excluded); 3rd Grade Math.

Figures 4A and 4B





Outcomes: Annual Dropout Rate

The State's Annual Dropout Rate increased slightly between 1985-86 to 1988-89 (from 5.0 percent to 5.3 percent). The rate declined to 4.9 percent in 1989-90, which was the lowest Annual Dropout Rate for the period.

Among the district types, review of the annual dropout rates reveals that: Downstate Suburbs (1.8 percent) had the lowest 1989-90 annual dropout rate. Big Five Cities (7.8 percent) had the highest 1989-90 annual dropout rate.

A review of the annual dropout rates by SMSA region reveals that dropout rates declined in every SMSA region during the period. The most appreciable percentage-point reduction was seen in the Poughkeepsie-Newburgh region (-1.0 percentage points). In 1989-90, Binghamton-Elmira (3.3 percent) and Poughkeepsie-Newburgh region (3.4 percent) had the lowest dropout rates, while the New York Metro-L.I. region (5.6 percent) had the highest dropout rate, a phenomenon primarily attributable to the higher annual dropout rates of the two Big Five Cities in the region.

Outcomes: College Going Rate

During this period, the State's college going rate improved steadily from 71.3 percent for 1985-86 graduates to 76.7 percent for 1989-90 graduates.

Among the district types, review of the college going rates reveals that all district types had a higher college going rate in 1989-90 than in 1985-86. Only the Downstate Suburbs and Big Five Cities had a college going rate above the State average in 1985-86 and 1989-90. Rural districts had the lowest college going rate in both 1985-86 and 1989-90.

Among the SMSA regions, review of the college going rates reveals that: all regions had a higher college going rate in 1989-90 than in 1985-86. NY Metro-L.I had the highest college going rate in 1985-86 and 1989-90. Non-SMSA districts had the lowest college going rate in 1985-86 and 1989-90.

Outcomes: Attendance Ratios

Statewide, attendance ratios improved in each year. The 1989-90 attendance ratio for the State was 91.44 percent as compared to 90.72 percent in 1985-86.

Attendance ratios for each of the district types were higher in 1989-90 than in 1985-86. Only the Big Five Cities (86.98 percent) had a 1989-90 attendance ratio below 92.76 percent. Upstate Suburbs had the highest 1989-90 attendance ratio (95.15 percent).

Attendance ratios for six of the SMSA regions were higher in 1989-90 than in 1985-86. Only NY Metro-L.I. (89.25 percent) had a 1989-90 attendance ratio below 93.62 percent. Binghamton-Elmira, the only region with an attendance ratio decline (-0.03 percent) had the highest 1989-90 attendance ratio (95.01 percent).

SECTION III: STATISTICAL TABLES

This section consists of statistical tables based on the aggregation of district data. Tables are provided for the State (major districts), the State (excluding New York City), New York City, six district types, and seven regional areas based upon six contiguous SMSA groupings and one aggregation consisting of districts which are not in a SMSA area.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

NEW YORK STATE TOTALS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	STATE % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	484,869,363	561,454,706	635,764,469	725,333,676	728,951,703	50.3%	28.8%
REVENUES							
STATE SOURCES	6,998,934,059	6,656,240,688	7,382,238,040	8,094,254,852	8,035,733,296	34.0%	14.8%
LOCAL REVENUE	7,943,996,481	8,434,533,511	9,023,792,154	9,743,646,071	10,620,098,634	33.7%	14.6%
FEDERAL SOURCES	583,296,335	496,544,139	496,032,285	568,463,708	703,705,317	20.6%	3.4%
GRAND TOTAL	14,526,226,875	15,587,318,338	16,902,062,479	18,406,364,631	19,359,537,247	33.3%	14.2%
EXPENDITURES (GF, SAF, DSF)							
BOARD OF EDUC	54,733,249	59,199,074	66,427,727	74,680,234	76,273,191	39.4%	19.4%
CENTRAL ADMIN	287,189,661	310,098,050	345,248,235	379,137,275	418,244,559	45.6%	24.8%
INSTRUCTION (EXCLUDING TUITION)							
TEACHER SALARY	5,495,016,424	6,001,459,173	6,527,730,082	7,110,864,905	7,663,209,779	39.5%	19.5%
PPS INSTR SAL	261,521,030	292,354,951	327,576,846	372,230,687	414,155,061	58.4%	35.7%
CUR DEVL/SUPER	393,255,513	425,558,553	459,606,829	498,268,386	543,476,615	38.2%	18.4%
BOCES INSTR EXP	433,949,643	482,493,614	551,595,573	625,430,251	694,464,190	60.0%	37.1%
OTHER INSTR EXP	1,513,168,156	1,686,515,708	1,869,418,668	2,100,201,838	2,347,077,692	55.1%	32.9%
COMMUN SERVICE	33,687,254	36,768,352	42,185,326	51,248,213	50,387,336	49.6%	28.2%
OPER & MAINT	1,173,481,614	1,212,510,856	1,348,997,086	1,511,636,290	1,587,085,748	35.2%	15.9%
UNDISTRIBUTED:							
TCHR RET (GF)	1,326,895,846	1,286,769,631	1,301,677,537	1,189,631,946	750,994,615	-43.4%	-51.5%
HEALTH INS (GF)	499,413,923	557,231,846	682,441,111	788,129,057	879,792,664	76.2%	51.0%
OTH EMP BEN(GF)	822,456,380	876,860,551	923,976,334	1,030,015,614	1,123,674,500	36.6%	17.1%
OTH UNDIST (GF)	256,082,194	307,623,590	334,144,946	296,508,590	319,319,597	24.7%	6.9%
EMP BEN (SAF)	115,774,730	93,177,936	125,829,921	150,766,702	161,261,656	39.3%	19.4%
OTH UNDIST(SAF)	1,249,112	397,305	2,978,097	887,338	854,691	-31.6%	-41.4%
OTHER	165,504,497	128,727,703	156,351,556	178,290,306	186,344,425	12.6%	-3.5%
SUB TOTAL	12,833,379,226	13,757,746,893	15,066,145,874	16,357,927,632	17,216,606,319	34.2%	15.0%
TUITION	170,005,598	205,430,076	237,314,258	278,996,678	316,555,845	86.2%	59.6%
TRANSPORTATION	764,917,431	839,185,737	911,880,508	974,514,029	1,060,817,919	38.7%	18.9%
DEBT SERVICE	619,626,641	619,658,759	624,295,388	656,829,653	717,486,974	15.8%	-0.8%
GRAND TOTAL	14,387,928,909	15,422,021,464	16,839,636,002	18,268,267,983	19,311,467,045	34.2%	15.0%

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

NEW YORK STATE TOTALS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90
UNRESERVED FUND BAL EXC B5	320.38	374.62	428.81	492.97	496.04
REVENUES					
STATE SOURCES	2,355.59	2,627.64	2,936.13	3,240.75	3,212.89
LOCAL REVENUE	3,119.36	3,329.65	3,589.02	3,901.12	4,246.19
FEDERAL SOURCES	229.04	196.02	197.29	227.60	281.36
GRAND TOTAL	5,704.00	6,153.31	6,722.43	7,369.47	7,740.44
EXPENDITURES (GF, SAF, DSF)					
BOARD OF EDUCATION	21.49	23.37	26.42	29.90	30.50
CENTRAL ADMIN	112.77	122.42	137.32	151.80	167.22
INSTRUCTION (EXCLUDING TUITION)					
TEACHER SALARIES	2,157.72	2,369.16	2,596.26	2,847.02	3,063.95
PPS INSTR SALARY	102.69	115.41	130.29	149.03	165.59
CURR DEVL/SUPERV	154.42	168.00	182.80	199.49	217.30
BOCES INSTR EXPENSE	170.40	190.47	219.37	250.41	277.66
OTHER INSTR EXPENSES	594.17	665.78	743.52	840.87	938.42
COMMUNITY SERVICE	13.23	14.51	16.78	20.52	20.15
OPERATION & MAINTENANCE	460.79	478.66	536.53	605.22	634.56
UNDISTRIBUTED:					
TEACHER RETIREMENT (GF)	521.03	507.97	517.71	476.30	300.27
HEALTH INSURANCE (GF)	196.10	219.98	271.43	315.55	351.76
OTHER EMPLOYEE BENEFITS (GF)	322.95	346.15	367.49	412.39	449.27
OTHER UNDISTRIBUTED (GF)	100.56	121.44	132.90	118.71	127.67
EMPLOYEE BENEFITS (SAF)	45.46	36.78	50.05	60.36	64.48
OTHER UNDISTRIBUTED (SAF)	0.49	0.16	1.18	0.36	0.34
OTHER	64.99	50.82	62.19	71.38	74.51
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	5,039.27	5,431.06	5,992.23	6,549.32	6,883.64
TUITION (NA PER PUPIL)					
TRANSPORTATION (NA PER PUPIL)					
DEBT SERVICE (NA PER PUPIL)					
CAL COMB MLTH RATIO	1.000	1.000	1.000	1.000	1.000
CAADM .5(1/2 K + PRE K ENRL)	2546675	2533159	2514279	2497652	2501091

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

NEW YORK STATE TOTALS

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 DISTRICT %	1985-86 STATE %	1985-86 INDEX (DIST/ST)	1989-90 DISTRICT %	1989-90 STATE %	1989-90 INDEX (DIST/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES									
STATE SOURCES	41.30%	41.30%	1.000	41.51%	41.51%	1.000	2,036,799,237	887,689,376	42.1%
LOCAL REVENUE	54.69%	54.69%	1.000	54.86%	54.86%	1.000	2,676,102,153	1,157,428,048	55.4%
FEDERAL SOURCES	4.02%	4.02%	1.000	3.63%	3.63%	1.000	120,408,982	19,779,122	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		4,833,310,372	2,064,896,546	100.0%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	0.38%	0.38%	1.000	0.39%	0.39%	1.000	21,539,942	10,632,876	0.4%
CENTRAL ADMIN	2.00%	2.00%	1.000	2.17%	2.17%	1.000	131,054,898	71,245,926	2.7%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	38.19%	38.19%	1.000	39.68%	39.68%	1.000	2,168,193,355	1,072,354,357	44.0%
PPS INSTR SALARY	1.82%	1.82%	1.000	2.14%	2.14%	1.000	152,634,031	93,409,857	3.1%
CURR DEVL/SUPERV	2.73%	2.73%	1.000	2.81%	2.81%	1.000	150,221,102	72,503,946	3.1%
BOCES INSTR EXPENSE	3.02%	3.02%	1.000	3.60%	3.60%	1.000	260,504,547	161,197,598	5.3%
OTHER INSTR EXPENSES	10.52%	10.52%	1.000	12.15%	12.15%	1.000	833,909,536	498,277,426	16.9%
COMMUNITY SERVICE	0.23%	0.23%	1.000	0.26%	0.26%	1.000	16,700,082	9,494,693	0.3%
OPERATION & MAINTENANCE	8.16%	8.16%	1.000	8.22%	8.22%	1.000	413,604,134	186,650,872	8.4%
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	9.22%	9.22%	1.000	3.89%	3.89%	1.000	-575,901,231	-683,293,461	-11.7%
HEALTH INSURANCE (GF)	3.47%	3.47%	1.000	4.56%	4.56%	1.000	380,378,741	254,568,390	7.7%
OTHER EMP BENEFITS (GF)	5.72%	5.72%	1.000	5.82%	5.82%	1.000	301,218,120	140,532,667	6.1%
OTHER UNDISTRIBUTED (GF)	1.78%	1.78%	1.000	1.65%	1.65%	1.000	63,237,403	17,574,701	1.3%
EMPLOYEE BENEFITS (SAF)	0.80%	0.80%	1.000	0.84%	0.84%	1.000	45,486,926	22,426,509	0.9%
OTHER UNDISTRIBUTED(SAF)	0.01%	0.01%	1.000	0.00%	0.00%	1.000	-394,421	-516,642	0.0%
OTHER	1.15%	1.15%	1.000	0.96%	0.96%	1.000	20,839,928	-5,807,325	0.4%
SUBTOTAL	89.20%	89.20%		89.15%	89.15%		4,383,227,093	1,921,252,389	89.0%
TUTITON	1.18%	1.18%	1.000	1.64%	1.64%	1.000	146,550,247	101,282,761	3.0%
TRANSPORTATION	5.32%	5.32%	1.000	5.49%	5.49%	1.000	295,900,488	144,203,526	6.0%
DEBT SERVICE	4.31%	4.31%	1.000	3.72%	3.72%	1.000	97,860,333	-4,740,304	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		4,923,538,136	2,161,998,349	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

NEW YORK STATE TOTALS

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	1989-90 CPI ADJUSTED	STATE % OR POINT CHANGE 1985-86 TO 1989-90	% CHANGE CPI ADJUSTED
FISCAL CHARACTERISTICS								
WEALTH MEASURES								
PROPERTY VALUE/PUPIL	94100	100100	108400	118500	138800		47.5%	
INCOME/PUPIL	47300	51500	55700	61500	68300		44.4%	
CAL COMB WLTH RATIO	1.000	1.000	1.000	1.000	1.000		0.000	
LOCAL REVENUE EFFORT RATE	26.19	26.01	23.79	22.18	19.49		-$ 6.70	
STATE REVENUE AS A % OF TOTAL EXPENDITURES	41.7%	43.2%	43.9%	44.3%	41.6%		-0.1	
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL BS	5.5%	5.9%	6.1%	6.4%	6.2%		0.7	
DISTRICT CHARACTERISTICS								
TCH EXP MED YRS (SLF-RPT)	16	16	16	16	17		6.3%	
SPEC ED TCH EXP MED YRS (SLF-RPT)	9	9	10	10	11		22.2%	
TCH CERT/LIC ST (SLF-RPT)								
# OF TEACHERS	164,908	167,357	169,446	173,454	174,719		5.9%	
% PERMANENT	82.5%	81.1%	80.1%	79.7%	77.6%		-4.9	
% PROVISIONAL	13.3%	14.0%	16.0%	14.4%	14.5%		1.2	
% OTHER	0.7%	0.9%	0.8%	3.5%	3.6%		NA	
% NONE	3.5%	4.0%	3.1%	2.4%	4.3%		NA	
TCH CERT/LIC ST SPEC ED (SLF-RPT)								
# OF TEACHERS	20,747	20,989	21,202	21,856	22,437		8.1%	
% PERMANENT	65.9%	68.3%	69.5%	71.6%	69.7%		3.8	
% PROVISIONAL	26.1%	23.6%	25.0%	21.0%	18.7%		-7.4	
% OTHER	0.3%	0.4%	0.3%	3.8%	4.3%		NA	
% NONE	7.7%	7.7%	5.1%	3.5%	7.3%		NA	
TEACHER TURNOVER RATE (SLF-RPT)	12.2%	11.5%	11.1%	10.8%	11.0%		-1.2	
TEACHER SALARIES (SLF-RPT)								
5 YRS TOT ED EXP	21,318	22,170	24,489	26,240	28,210	24,176	32.3%	13.4%
11-15 YRS TOT ED EXP	29,448	30,621	32,598	35,000	36,654	31,412	24.5%	6.7%
21-25 YRS TOT ED EXP	36,679	38,739	41,610	44,700	48,033	41,164	31.0%	12.2%
INDEX OF:								
11-15 YRS TO 5 YRS	1.381	1.381	1.331	1.334	1.299			
21-25 YRS TO 11-15 YRS	1.246	1.265	1.276	1.277	1.310			
21-25 YRS TO 5 YRS	1.721	1.747	1.699	1.704	1.703			

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FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

NEW YORK STATE TOTALS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4B

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90
TEACHER SALARY INCREASE						
YR TO YR CHG IN TEACHER FTE	NA	2160	2223	2415	1788	
EST % FOR INCREASED FTE	NA	9%	10%	11%	9%	
EST % FOR SALARY INCREASES	NA	91%	90%	89%	91%	
PUPIL COUNTS						
CAADM .5(1/2 K + PRE K ENRL)	2546675	2533159	2514279	2497652	2501091	-1.8%
ENROLLMENT						
PRE K-12 .5(1/2 K + PRE K)	2550740	2536112	2521786	2500519	2491027	-2.3%
PRE K @ .5	6732	8010	8975	11116	12578	86.8%
K-6 (1/2 K @ .5 + UNG EL)	1273525	1293274	1314735	1334584	1354769	6.4%
7-9	604034	574468	559627	554085	558526	-7.5%
10-12	604684	599829	577631	540897	505119	-16.5%
UNGRADED SECONDARY	61765	60531	60818	59837	60035	-2.8%
SECONDARY PUPILS	1270483	1234828	1198076	1154819	1123680	-11.6%
K-12 (1/2 K @ .5)	2544008	2528102	2512811	2489403	2478449	-2.6%
RATIOS (SLF-RPT STAFF DATA)						
K-12 TEACHERS (FTE)	160,462	162,622	164,845	167,260	169,048	5.4%
PUPIL/TEACHER (FTE)	15.9	15.5	15.2	14.9	14.7	-7.5%
TOTAL PROF STAFF (FTE)	190,090	192,871	196,256	200,655	203,165	6.9%
PUPIL/PROF STAFF (FTE)	13.4	13.1	12.8	12.4	12.2	-9.0%
PUPIL PERS STAFF (FTE)	12,743	13,164	13,805	14,941	15,129	18.7%
PUPIL/PERS STAFF (FTE)	199.6	192.0	182.0	166.6	163.8	-17.9%
PRNC CUR DEV SUPV STAFF (FTE)	11,820	12,129	12,347	12,763	12,738	7.8%
PUPIL/PRNC CUR DEV STAFF (FTE)	215.2	208.4	203.5	195.0	194.6	-9.6%
ADMIN STAFF (FTE)	1,588	1,523	1,548	1,618	1,568	-1.3%
PUPIL/ADMIN STAFF (FTE)	1602.0	1659.9	1623.3	1538.6	1580.6	-1.3%
CLASS SIZE (SLF-RPT)						
KINDERGARTEN	22.3	22.1	21.9	21.7	21.6	-3.1%
COMMON BRANCH	23.9	23.9	23.7	23.5	23.5	-1.7%
ENGLISH 7	23.6	23.4	23.2	23.1	23.1	-2.1%
MATH 9	26.0	25.3	25.3	25.1	24.9	-4.2%
AMERICAN STUDIES	24.3	24.3	24.1	23.5	22.6	-7.0%
REGENTS BIOLOGY	25.8	24.9	24.6	24.0	24.1	-6.6%
TEACHER ASSIGNMENTS						
AVERAGE PERIODS TAUGHT						
SUBJ MATTER TEACHERS (SLF-RPT)	4.8	4.8	4.8	4.8	4.8	0.0%
AVERAGE PREPARATIONS						
SUBJ MATTER TEACHERS (SLF-RPT)	2.1	2.1	2.1	2.2	2.2	4.8%
MINORITY CONCENTRATION						
NONWHITE ENROLLMENT	36.8%	37.5%	38.2%	38.8%	39.2%	2.4
NONWHITE PROF STAFF	11.9%	12.2%	12.8%	13.1%	13.6%	1.7

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

NEW YORK STATE TOTALS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90
SPECIAL NEED PUPILS						
HC PUPILS	261790	263068	264018	266216	273405	4.4%
HC PUPILS AS % OF CAADM	10.3%	10.4%	10.5%	10.7%	10.9%	0.6
% ELIGIBLE SCHOOL LUNCH APPL		36.0%	34.2%	33.8%	35.2%	
CHAPTER 1 PUPILS SERVED	296,788	273,304	325,692	346,921	444,977	49.9%
COMPENSATORY EDUCATION PUPILS	530,950	521,326	561,161	643,174	651,177	22.6%
OUTCOME MEASURES						
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)						
3RD GRADE READING	21%	19%	17%	17%	19%	-2
3RD GRADE MATH	14%	11%	9%	7%	6%	-8
6TH GRADE READING	21%	21%	20%	16%	16%	-5
6TH GRADE MATH	18%	17%	16%	12%	9%	-9
COLLEGE GOING RATE	71.3%	72.4%	74.8%	75.7%	76.7%	5.4
HIGH SCHOOL GRADUATES	162,102	163,727	165,336	154,542	143,281	-11.6%
ANNUAL DROPOUT RATE	5.0%	5.0%	5.2%	5.3%	4.9%	-0.1
ATTENDANCE RATIO	90.72%	90.84%	90.85%	91.10%	91.44%	0.72
DISTRICTS WITH NO SALARY DATA	58	44	49	63	50	-13.8%
# OF TEACHERS (FTE)	8,735	4,726	6,081	9,558	7,480	-14.4%

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

STATE TOTALS EXCLUDING NEW YORK CITY

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	DISTRICT % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	484,869,363	561,454,706	635,764,469	725,333,676	728,951,703	50.3%	50.3%	28.8%	28.8%
REVENUES									
STATE SOURCES	4,077,928,519	4,493,637,608	4,968,350,607	5,424,822,289	5,127,379,412	25.7%	34.0%	7.8%	14.8%
LOCAL REVENUE	5,235,267,225	5,641,575,594	6,055,848,870	6,672,764,146	7,236,851,707	38.2%	33.7%	18.5%	14.6%
FEDERAL SOURCES	211,688,053	211,036,394	233,419,537	259,129,209	271,385,598	28.2%	20.6%	9.9%	3.4%
GRAND TOTAL	9,524,883,797	10,346,249,596	11,257,319,014	12,356,715,644	12,635,616,717	32.7%	33.3%	13.7%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	44,793,064	48,589,002	52,798,579	57,663,647	61,949,970	38.3%	39.4%	18.5%	19.4%
CENTRAL ADMIN	189,450,514	207,272,379	230,832,233	253,995,539	274,822,296	45.1%	45.6%	24.3%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	3,480,720,302	3,806,679,393	4,171,874,627	4,553,058,920	4,941,267,113	42.0%	39.5%	21.7%	19.5%
PPS INSTR SAL	203,321,428	222,058,670	242,765,740	272,944,434	299,471,542	47.3%	58.4%	26.2%	35.7%
CUR DEVL/SUPER	254,934,602	279,404,996	302,729,650	329,149,196	357,337,709	40.2%	38.2%	20.1%	18.4%
BOCES INSTR EXP	433,949,643	482,493,614	551,555,573	625,430,261	694,484,190	60.0%	60.0%	37.1%	37.1%
OTHER INSTR EXP	873,632,237	974,075,875	1,084,799,078	1,208,924,506	1,291,360,580	47.8%	55.1%	26.7%	32.9%
COMMUN SERVICE	10,302,471	9,418,026	10,671,534	13,929,776	14,740,879	43.1%	49.6%	22.6%	28.2%
OPER & MAINT	821,557,831	851,466,903	921,439,813	992,162,770	1,041,889,315	26.8%	35.2%	8.7%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	848,559,675	858,928,812	830,603,300	817,136,029	302,998,772	-64.3%	-43.4%	-69.4%	-51.5%
HEALTH INS (GF)	380,645,357	421,985,018	531,322,255	626,264,625	723,157,459	90.0%	76.2%	62.8%	51.0%
OTH EMP BEN (GF)	493,089,753	512,496,844	559,606,997	613,051,988	656,706,440	33.2%	36.6%	14.1%	17.1%
OTH UNDIST (GF)	208,484,698	260,456,565	271,788,495	284,408,598	304,724,577	46.2%	24.7%	25.3%	6.9%
EMP BEN (SAF)	40,467,823	38,123,686	57,166,846	72,005,108	68,414,992	69.1%	39.3%	44.9%	19.4%
OTH UNDIST(SAF)	1,249,112	397,305	2,978,097	887,338	854,691	-31.6%	-31.6%	-41.4%	-41.4%
OTHER	101,869,823	98,327,774	115,656,451	129,933,103	121,535,709	19.3%	12.6%	2.2%	-3.5%
SUB TOTAL	8,387,028,333	9,072,174,862	9,938,589,268	10,850,945,828	11,155,686,234	33.0%	34.2%	14.0%	15.0%
TUITION	87,652,985	94,536,455	113,590,679	123,884,507	145,255,999	65.7%	86.2%	42.0%	59.6%
TRANSPORTATION	495,229,429	552,540,297	610,078,245	653,927,833	704,933,045	42.1%	38.7%	21.8%	18.9%
DEBT SERVICE	474,567,580	476,822,617	488,695,428	531,822,047	583,172,040	22.9%	15.8%	5.3%	-0.8%
GRAND TOTAL	9,445,178,340	10,196,072,230	11,150,953,594	12,160,580,206	12,589,047,306	33.3%	34.2%	14.2%	15.0%

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

STATE TOTALS EXCLUDING NEW YORK CITY

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (DIST/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (DIST/ST)
UNRESERVED FUND BAL EXC 85	320.38	374.62	428.81	492.97	496.04	320.38	1.000	496.04	1.000
REVENUES									
STATE SOURCES	2,504.90	2,787.03	3,111.40	3,423.17	3,236.94	2,355.59	1.063	3,212.89	1.007
LOCAL REVENUE	3,215.80	3,499.01	3,792.26	4,210.64	4,568.66	3,119.36	1.031	4,246.19	1.076
FEDERAL SOURCES	130.03	130.89	146.18	163.52	171.33	229.04	0.568	281.36	0.609
GRAND TOTAL	5,850.73	6,416.93	7,049.84	7,797.32	7,976.92	5,704.00	1.026	7,740.44	1.031
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	27.51	30.14	33.06	36.39	39.11	21.49	1.280	30.50	1.282
CENTRAL ADMIN	116.37	128.55	144.56	160.28	173.50	112.77	1.032	167.22	1.038
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	2,138.06	2,360.97	2,612.61	2,873.07	3,119.44	2,157.72	0.991	3,063.95	1.018
PPS INSTR SALARY	124.89	137.72	152.03	172.23	189.06	102.49	1.216	149.59	1.142
CURR DEVL/SUPERV	156.60	173.29	189.58	207.70	225.59	154.42	1.014	217.30	1.038
BOCES INSTR EXPENSE	266.56	299.25	345.41	394.66	438.41	170.40	1.564	277.44	1.579
OTHER INSTR EXPENSES	536.64	604.14	679.35	762.85	815.24	594.17	0.903	938.42	0.869
COMMUNITY SERVICE	6.33	5.84	6.68	8.79	9.31	13.23	0.478	20.15	0.462
OPERATION & MAINTENANCE	504.65	528.09	577.05	626.07	657.75	460.75	1.095	634.56	1.037
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	521.23	532.72	520.16	515.63	191.28	521.03	1.000	300.27	0.637
HEALTH INSURANCE (GF)	233.81	261.72	332.74	395.18	456.53	196.10	1.192	351.76	1.298
OTHER EMPLOYEE BENEFITS (GF)	302.88	317.86	350.45	386.85	414.58	322.95	0.938	449.27	0.923
OTHER UNDISTRIBUTED (GF)	128.06	161.54	170.21	179.47	192.37	100.56	1.273	127.67	1.507
EMPLOYEE BENEFITS (SAF)	24.86	23.64	35.80	45.44	43.19	45.46	0.547	64.48	0.670
OTHER UNDISTRIBUTED (SAF)	0.77	0.25	1.87	0.56	0.54	0.49	1.571	0.34	1.588
OTHER	62.57	60.98	72.43	81.99	76.73	64.99	0.963	74.51	1.030
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	5,151.80	5,626.72	6,223.99	6,847.15	7,042.63	5,039.27	1.022	6,883.64	1.023
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	0.992	1.005	1.005	1.006	1.000				
CAADM .5(1/2 K + PRE K ENRL)	1627981	1612337	1596820	1584738	1584022				

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

STATE TOTALS EXCLUDING NEW YORK CITY

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	DISTRICT % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	484,869,363	561,454,706	635,764,469	725,333,676	728,951,703	50.3%	50.3%	28.8%	28.8%
REVENUES									
STATE SOURCES	4,077,928,519	4,493,637,608	4,968,350,607	5,424,822,289	5,127,379,412	25.7%	34.0%	7.8%	14.8%
LOCAL REVENUE	5,235,267,225	5,641,575,594	6,055,548,870	6,672,764,146	7,236,851,707	38.2%	33.7%	18.5%	14.6%
FEDERAL SOURCES	211,688,053	211,036,394	233,419,537	259,129,209	271,385,598	28.2%	20.6%	9.9%	3.4%
GRAND TOTAL	9,524,883,797	10,346,249,596	11,257,319,014	12,356,715,644	12,635,616,717	32.7%	33.3%	13.7%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	44,793,064	48,589,002	52,798,579	57,663,647	61,949,970	38.3%	39.4%	18.5%	19.4%
CENTRAL ADMIN	189,450,514	207,272,379	230,832,233	253,995,539	274,822,296	45.1%	45.6%	24.3%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	3,480,720,302	3,806,679,393	4,171,874,627	4,553,058,920	4,941,267,113	42.0%	39.5%	21.7%	19.5%
PPS INSTR SAL	203,321,428	222,058,670	242,765,740	272,944,434	299,471,642	47.3%	48.4%	26.2%	26.7%
CUR DEVL/SUPER	254,934,602	279,404,996	302,729,650	329,149,196	357,337,709	40.2%	38.2%	20.1%	18.4%
BOCES INSTR EXP	433,949,643	482,493,614	551,555,573	625,430,251	694,454,190	60.0%	60.0%	37.1%	37.1%
OTHER INSTR EXP	873,632,237	974,075,875	1,084,799,078	1,208,924,506	1,291,360,580	47.8%	55.1%	26.7%	32.9%
COMMUN SERVICE	10,302,471	9,418,026	10,671,534	13,929,776	14,740,879	43.1%	49.6%	22.6%	28.2%
OPER & MAINT	821,557,831	851,466,903	921,439,813	992,162,770	1,041,889,315	26.8%	35.2%	8.7%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	848,559,675	858,928,812	830,603,300	817,136,029	302,998,772	-64.3%	-43.4%	-69.4%	-51.5%
HEALTH INS (GF)	380,645,357	421,985,018	531,322,255	626,264,625	723,157,459	90.0%	76.2%	62.8%	51.0%
OTH EMP BEN(GF)	493,089,753	512,496,844	559,606,997	613,051,988	656,706,440	33.2%	36.6%	14.1%	17.1%
OTH UNDIST (GF)	208,484,698	260,456,565	271,788,495	284,408,598	304,724,577	46.2%	24.7%	25.3%	6.9%
EMP BEN (SAF)	40,467,823	38,123,686	57,166,846	72,005,108	68,414,992	69.1%	39.3%	44.9%	19.4%
OTH UNDIST(SAF)	1,249,112	397,305	2,978,097	887,338	854,691	-31.6%	-31.6%	-41.4%	-41.4%
OTHER	101,869,823	98,327,774	115,656,451	129,933,103	121,535,709	19.3%	12.6%	2.2%	-3.5%
SUB TOTAL	8,387,028,333	9,072,174,862	9,938,589,268	10,850,945,828	11,155,686,234	33.0%	34.2%	14.0%	15.0%
TUITION	87,652,985	94,534,455	113,590,679	123,884,507	145,255,999	65.7%	86.2%	42.0%	59.6%
TRANSPORTATION	495,929,429	552,540,297	610,078,245	653,927,833	704,933,045	42.1%	38.7%	21.8%	18.9%
DEBT SERVICE	474,567,580	476,822,617	488,695,428	531,822,047	583,172,040	22.9%	15.8%	5.3%	-0.8%
GRAND TOTAL	9,445,178,340	10,196,072,230	11,150,953,594	12,160,580,206	12,589,047,306	33.3%	34.2%	14.2%	15.0%

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

STATE TOTALS EXCLUDING NEW YORK CITY

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (DIST/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (DIST/ST)
UNRESERVED FUND BAL EXC 85	320.38	374.62	428.81	492.97	496.04	320.38	1.000	496.04	1.000
REVENUES									
STATE SOURCES	2,504.90	2,787.03	3,111.40	3,423.17	3,236.94	2,355.59	1.063	3,212.89	1.007
LOCAL REVENUE	3,215.80	3,499.01	3,792.26	4,210.64	4,568.66	3,119.36	1.031	4,246.19	1.076
FEDERAL SOURCES	130.03	130.89	146.18	163.52	171.33	229.04	0.568	281.36	0.609
GRAND TOTAL	5,850.73	6,416.93	7,049.84	7,797.32	7,976.92	5,704.00	1.026	7,740.44	1.031
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	27.51	30.14	33.06	36.39	39.11	21.49	1.280	30.50	1.282
CENTRAL ADMIN	116.37	128.55	144.56	160.28	173.50	112.77	1.032	167.22	1.038
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	2,138.06	2,360.97	2,612.61	2,873.07	3,119.44	2,157.72	0.991	3,063.95	1.018
PPS INSTR SALARY	124.89	137.72	152.03	172.23	189.06	102.69	1.216	165.59	1.142
CURR DEVL/SUPERV	156.60	173.29	189.58	207.70	225.59	154.42	1.014	217.30	1.038
BOCES INSTR EXPENSE	266.56	299.25	345.41	394.66	438.41	170.40	1.564	277.66	1.579
OTHER INSTR EXPENSES	536.64	604.14	679.35	762.85	815.24	594.17	0.903	938.42	0.869
COMMUNITY SERVICE	6.33	5.84	6.68	8.79	9.31	13.23	0.478	20.15	0.462
OPERATION & MAINTENANCE	504.65	528.09	577.05	626.07	657.75	460.79	1.095	634.56	1.037
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	521.23	532.72	520.16	515.63	191.28	521.03	1.000	300.27	0.637
HEALTH INSURANCE (GF)	233.81	261.72	332.74	395.18	456.53	196.10	1.192	351.76	1.298
OTHER EMPLOYEE BENEFITS (GF)	302.88	317.86	350.45	386.85	414.58	322.95	0.938	449.27	0.923
OTHER UNDISTRIBUTED (GF)	128.06	161.54	170.21	179.47	192.37	100.56	1.273	127.67	1.507
EMPLOYEE BENEFITS (SAF)	24.86	23.64	35.80	45.44	43.19	45.46	0.547	64.48	0.670
OTHER UNDISTRIBUTED (SAF)	0.77	0.25	1.87	0.56	0.54	0.49	1.571	0.34	1.588
OTHER	62.57	60.98	72.43	81.99	76.73	64.99	0.963	74.51	1.030
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	5,151.80	5,626.72	6,223.99	6,847.15	7,042.63	5,039.27	1.022	6,883.64	1.023
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	0.992	1.005	1.005	1.006	1.000				
CAADM .5(1/2 K + PRE K ENRL)	1627981	1612337	1596820	1584738	1584022				

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — TABLE 4B — STATE TOTALS EXCLUDING NEW YORK CITY

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (DIST/ST)	1989-90 INDEX (DIST/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	1576	1600	1297	712				
EST % FOR INCREASED FTE	NA	10%	10%	8%	5%				
EST % FOR SALARY INCREASES	NA	90%	90%	92%	95%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	1627981	1612337	1596820	1584738	1584022	-2.7%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	1617120	1600637	1585216	1569830	1566802	-3.1%	-2.3%		
PRE K @ .5	4358	4878	5611	5663	6364	46.0%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	787770	800139	815649	834357	849941	7.9%	6.4%		
7-9	391376	368406	357030	352025	352504	-9.9%	-7.5%		
10-12	416463	410030	388759	360604	340134	-18.3%	-16.5%		
UNGRADED SECONDARY	17153	17186	18167	17181	17859	4.1%	-2.8%		
SECONDARY PUPILS	824992	795620	763956	729810	710497	-13.9%	-11.6%		
K-12 (1/2 K @ .5)	1612762	1595759	1579605	1564167	1560438	-3.2%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	108,609	110,185	111,785	113,082	113,794	4.8%	5.4%		
PUPIL/TEACHER (FTE)	14.8	14.5	14.1	13.8	13.7	-7.4%	-7.5%	0.931	0.932
TOTAL PROF STAFF (FTE)	127,140	129,305	131,509	133,520	134,536	5.8%	6.9%		
PUPIL/PROF STAFF (FTE)	12.7	12.3	12.0	11.7	11.6	-8.7%	-9.0%	0.948	0.951
PUPIL PERS STAFF (FTE)	8,828	9,210	9,590	10,059	10,301	16.7%	18.7%		
PUPIL/PERS STAFF (FTE)	182.7	173.3	164.7	155.5	151.5	-17.1%	-17.9%	0.915	0.925
PRNC CUR DEV SUPV STAFF (FTE)	7,154	7,387	7,554	7,723	7,812	9.2%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	225.4	216.0	209.1	202.5	199.7	-11.4%	-9.6%	1.047	1.026
ADMIN STAFF (FTE)	1,343	1,339	1,352	1,397	1,367	1.8%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	1200.9	1191.8	1168.3	1119.7	1141.5	-4.9%	-1.3%	0.750	0.722
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	21.0	21.0	20.8	20.6	20.6	-1.9%	-3.1%	0.942	0.954
COMMON BRANCH	22.1	22.2	22.1	22.0	22.1	0.0%	-3.4%	0.928	0.940
ENGLISH 7	21.4	21.1	20.8	20.8	21.0	-1.9%	-4.1%	0.907	0.909
MATH 7	24.1	23.1	23.0	23.0	22.9	-5.0%	-4.2%	0.927	0.920
AMERICAN STUDIES	22.3	22.0	21.6	21.2	20.4	-8.5%	-7.0%	0.918	0.903
REGENTS BIOLOGY	23.7	22.6	22.3	21.7	21.9	-7.6%	-6.6%	0.919	0.909
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.8	4.9	4.8	4.8	4.8	0.0%	0.0%	1.000	1.000
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.2	2.2	2.2	2.3	2.3	4.5%	4.8%	1.048	1.045
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	13.5%	13.9%	14.4%	14.9%	15.4%	1.9	2.4	0.367	0.393
NONWHITE PROF STAFF	3.8%	4.0%	4.1%	4.1%	4.1%	0.3	1.7	0.319	0.301

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — TABLE 4C — STATE TOTALS EXCLUDING NEW YORK CITY

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (DIST/ST)	1989-90 INDEX (DIST/ST)
SPECIAL NEED PUPILS									
HC PUPILS	161662	165229	167866	168081	174089	7.7%	4.4%		
HC PUPILS AS % OF CAADM	9.9%	10.2%	10.5%	10.6%	11.0%	1.1	0.6	0.961	1.009
% ELIGIBLE SCHOOL LUNCH APPL		21.1%	19.1%	19.0%	19.6%	NA			0.557
CHAPTER 1 PUPILS SERVED	143,288	142,414	143,792	148,300	147,931	3.2%	49.9%		
COMPENSATORY EDUCATION PUPILS	255,465	255,750	258,626	256,668	253,594	-0.7%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	10%	10%	9%	9%	11%	1	-2	0.476	0.579
3RD GRADE MATH	4%	4%	3%	2%	2%	-2	-8	0.286	0.333
6TH GRADE READING	13%	13%	12%	9%	9%	-4	-5	0.619	0.563
6TH GRADE MATH	8%	8%	7%	5%	3%	-5	-9	0.444	0.333
COLLEGE GOING RATE	69.5%	70.7%	73.0%	74.4%	75.7%	6.2	5.4	0.975	0.987
HIGH SCHOOL GRADUATES	125,393	126,632	127,239	117,701	107,299	-14.4%	-11.6%		
ANNUAL DROPOUT RATE	3.4%	3.3%	3.4%	3.4%	3.1%	-0.3	-0.1	0.680	0.633
ATTENDANCE RATIO	93.91%	93.94%	93.89%	94.02%	94.33%	0.42	0.72	1.035	1.032

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: NEW YORK CITY

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	NA	NA	NA	NA	NA	NA	50.3%	NA	28.8%
REVENUES									
STATE SOURCES	1,921,005,540	2,162,603,080	2,413,887,433	2,669,432,563	2,908,353,884	51.4%	34.0%	29.7%	14.8%
LOCAL REVENUE	2,708,729,256	2,792,957,917	2,968,243,284	3,070,881,925	3,383,246,927	24.9%	33.7%	7.0%	14.6%
FEDERAL SOURCES	371,608,282	285,507,745	262,612,748	309,334,499	432,319,719	16.3%	20.6%	-0.3%	3.4%
GRAND TOTAL	5,001,343,078	5,241,068,742	5,644,743,465	6,049,648,987	6,723,920,530	34.4%	33.3%	15.2%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	9,940,185	10,610,072	13,629,148	17,016,587	14,323,221	44.1%	39.4%	23.5%	19.4%
CENTRAL ADMIN	97,739,147	102,825,671	114,416,002	125,141,736	143,422,263	46.7%	45.6%	25.8%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	2,014,296,122	2,194,779,780	2,355,855,455	2,557,805,985	2,721,942,666	35.1%	39.5%	15.8%	19.5%
PPS INSTR SAL	48,199,603	70,294,281	84,811,106	99,286,253	114,683,519	97.1%	58.4%	48.9%	35.7%
CUR DEVL/SUPERV	138,320,911	146,153,557	156,877,179	169,119,190	186,138,906	34.6%	38.2%	15.3%	18.4%
BOCES INSTR EXP	0	0	0	0	0	DNA	60.0%	DNA	37.1%
OTHER INSTR EXP	639,535,919	712,439,833	784,619,590	891,277,332	1,055,717,112	65.1%	55.1%	41.5%	32.9%
COMMUN SERVICE	23,384,783	27,350,326	31,513,792	37,318,437	35,646,457	52.4%	49.6%	30.6%	28.2%
OPER & MAINT	351,923,783	361,043,923	427,557,273	519,473,520	545,196,433	54.9%	35.2%	32.8%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	478,336,171	427,840,819	471,074,237	372,495,917	447,995,843	-6.3%	-43.4%	-19.7%	-51.5%
HEALTH INS (GF)	118,768,566	135,244,828	151,118,856	161,864,432	156,635,205	31.9%	76.2%	13.0%	51.0%
OTH EMP BEN(GF)	329,366,627	364,363,707	364,369,337	416,963,626	466,968,060	41.8%	36.6%	21.5%	17.1%
OTH UNDIST (GF)	47,597,496	47,167,025	62,356,451	12,099,992	14,595,020	-69.3%	24.7%	-73.7%	6.9%
EMP BEN (SAF)	75,306,907	55,054,250	68,663,075	78,761,594	92,846,664	23.3%	39.3%	5.7%	19.4%
OTH UNDIST(SAF)	0	0	0	0	0	DNA	-31.6%	DNA	-41.4%
OTHER	63,634,674	30,399,929	40,695,105	48,357,203	64,808,716	1.8%	12.6%	-12.7%	-3.5%
SUB TOTAL	4,446,350,893	4,685,572,031	5,127,556,606	5,506,981,804	6,060,920,085	36.3%	34.2%	16.8%	15.0%
TUITION	82,352,613	110,895,621	123,723,579	155,112,171	171,299,846	108.0%	86.2%	78.3%	59.6%
TRANSPORTATION	268,988,002	286,648,440	301,802,263	320,586,196	355,884,874	32.3%	38.7%	13.4%	18.9%
DEBT SERVICE	145,059,061	142,836,142	135,599,960	125,007,606	134,314,934	-7.4%	15.8%	-20.6%	-0.8%
GRAND TOTAL	4,942,750,569	5,225,949,234	5,688,682,408	6,107,687,777	6,722,419,739	36.0%	34.2%	16.6%	15.0%

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: NEW YORK CITY

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (TYPE/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (TYPE/ST)
UNRESERVED FUND BAL EXC BS	NA	NA	NA	NA	NA	320.38	NA	496.04	NA
REVENUES									
STATE SOURCES	2,091.02	2,348.56	2,631.06	2,924.08	3,171.36	2,355.59	0.888	3,212.89	0.987
LOCAL REVENUE	2,948.46	3,033.11	3,235.29	3,363.82	3,689.20	3,119.36	0.945	4,244.19	0.869
FEDERAL SOURCES	404.50	310.06	286.24	338.84	471.41	229.04	1.766	281.36	1.675
GRAND TOTAL	5,443.97	5,691.73	6,152.58	6,626.75	7,331.97	5,704.00	0.954	7,740.44	0.947
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	10.82	11.52	14.86	18.64	15.62	21.49	0.503	30.50	0.512
CENTRAL ADMIN	106.39	111.67	124.71	137.08	156.39	112.77	0.943	167.22	0.935
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	2,192.56	2,383.50	2,567.80	2,801.80	2,968.09	2,157.72	1.016	3,063.95	0.969
PPS INSTR SALARY	63.35	76.34	92.44	108.76	125.05	102.69	0.617	165.59	0.755
CURR DEVL/SUPERV	150.56	158.72	170.99	185.25	202.97	154.42	0.975	217.30	0.934
BOCES INSTR EXPENSE	0.00	0.00	0.00	0.00	0.00	170.40	0.000	277.66	0.000
OTHER INSTR EXPENSES	696.14	773.70	855.21	976.30	1,151.19	594.17	1.172	938.42	1.227
COMMUNITY SERVICE	25.45	29.70	34.35	40.88	38.87	13.23	1.924	20.15	1.929
OPERATION & MAINTENANCE	383.07	392.09	466.02	569.03	594.50	460.79	0.831	634.56	0.937
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	520.67	464.63	513.46	408.03	488.51	521.03	0.999	300.27	1.627
HEALTH INSURANCE (GF)	129.28	146.88	164.71	177.31	170.80	196.10	0.659	351.76	0.486
OTHER EMPLOYEE BENEFITS (GF)	358.52	395.69	397.15	456.74	509.20	322.95	1.110	449.27	1.133
OTHER UNDISTRIBUTED (GF)	51.81	51.22	67.97	13.25	15.91	100.56	0.515	127.67	0.125
EMPLOYEE BENEFITS (SAF)	81.97	59.79	74.84	86.27	101.24	45.46	1.803	64.48	1.570
OTHER UNDISTRIBUTED (SAF)	0.00	0.00	0.00	0.00	0.00	0.49	0.000	0.34	0.000
OTHER	69.27	33.01	44.36	52.97	70.67	64.99	1.066	74.51	0.948
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	4,839.86	5,088.47	5,588.87	6,032.31	6,609.01	5,039.27	0.960	6,883.64	0.960
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	1.008	0.979	0.978	0.980	0.982				
CAADM .5(1/2 K + PRE K ENRL)	918694	920822	917459	912914	917069				

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: NEW YORK CITY

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 DIST TYPE %	1985-86 STATE %	1985-86 INDEX (TYPE/ST)	1989-90 DIST TYPE %	1989-90 STATE %	1989-90 INDEX (TYPE/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	DIST TYPE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	38.41%	41.30%	0.930	43.25%	41.51%	1.042	987,348,344	571,453,739	57.3%	42.1%
LOCAL REVENUE	54.16%	54.69%	0.990	50.34%	54.86%	0.917	674,517,671	190,713,360	39.2%	55.4%
FEDERAL SOURCES	7.43%	4.02%	1.848	6.43%	3.63%	1.771	60,711,437	-1,110,283	3.5%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		1,722,577,452	761,056,816	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.20%	0.38%	0.526	0.21%	0.39%	0.538	4,383,036	2,334,815	0.2%	0.4%
CENTRAL ADMIN	1.98%	2.00%	0.990	2.13%	2.17%	0.982	45,683,116	25,173,732	2.6%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	40.75%	38.19%	1.067	40.49%	39.68%	1.020	707,646,544	318,408,743	39.8%	44.0%
PPS INSTR SALARY	1.18%	1.82%	0.648	1.71%	2.14%	0.799	36,483,917	40,084,174	3.2%	3.1%
CURR DEVL/SUPERV	2.80%	2.73%	1.026	2.77%	2.81%	0.986	47,817,995	21,200,131	2.7%	3.1%
BOCES INSTR EXPENSE	0.00%	3.02%	0.000	0.00%	3.60%	0.000	0	0	0.0%	5.3%
OTHER INSTR EXPENSES	12.94%	10.52%	1.230	15.70%	12.15%	1.292	416,181,193	265,213,646	23.4%	16.9%
COMMUNITY SERVICE	0.47%	0.23%	2.043	0.53%	0.26%	2.038	12,261,674	7,164,231	0.7%	0.3%
OPERATION & MAINTENANCE	7.12%	8.16%	0.873	8.11%	8.22%	0.987	193,272,650	115,309,560	10.9%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	9.68%	9.22%	1.050	6.66%	3.89%	1.712	-30,340,328	-94,403,734	-1.7%	-11.7%
HEALTH INSURANCE (GF)	2.40%	3.47%	0.692	2.33%	4.56%	0.511	37,866,639	15,467,805	2.1%	1.7%
OTHER EMP BENEFITS (GF)	6.66%	5.72%	1.164	6.95%	5.82%	1.194	137,601,433	70,825,000	7.7%	6.1%
OTHER UNDISTRIBUTED (GF)	0.96%	1.78%	0.539	0.22%	1.65%	0.133	-33,002,476	-35,089,564	-1.9%	1.3%
EMPLOYEE BENEFITS (SAF)	1.52%	0.80%	1.900	1.38%	0.84%	1.643	17,539,757	4,262,684	1.0%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.00%	0.01%	0.000	0.00%	0.00%	0.000	0	0	0.0%	0.0%
OTHER	1.29%	1.15%	1.122	0.96%	0.96%	1.000	1,174,042	-8,093,604	0.1%	0.4%
SUBTOTAL	89.96%	89.20%		90.16%	89.15%		1,614,569,192	747,857,620	90.7%	89.0%
TUITION	1.67%	1.18%	1.415	2.55%	1.64%	1.555	88,947,233	64,451,355	5.0%	3.0%
TRANSPORTATION	4.44%	4.32%	1.028	5.29%	5.49%	0.964	86,896,872	36,005,335	4.9%	6.0%
DEBT SERVICE	2.93%	4.31%	0.680	2.00%	3.72%	0.538	-10,744,127	-29,951,163	-0.6%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		1,779,669,170	818,363,147	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: NEW YORK CITY

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
FISCAL CHARACTERISTICS									
WEALTH MEASURES									
PROPERTY VALUE/PUPIL	88868	92141	100054	110432	129662	45.9%	47.5%	0.944	0.934
INCOME/PUPIL	50750	53508	57624	63380	70469	38.9%	44.4%	1.073	1.032
CAL COMB WLTH RATIO	1.008	0.979	0.978	0.980	0.982	- 0.026	0.000		
LOCAL REVENUE EFFORT RATE	27.30	26.04	23.05	19.96	17.66	-$ 9.64	-$ 6.70	1.042	0.906
STATE REVENUE AS A % OF TOTAL EXPENDITURES	38.9%	41.4%	42.4%	43.7%	43.3%	4.4	-0.1	0.933	1.041
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL B5	NA	NA	NA	NA	NA	NA	0.7		
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	14	14	14	14	14	0.0%	6.3%	0.875	0.824
SPEC ED TCH EXP MED YRS (SLF-RPT)	8	9	10	10	11	37.5%	22.2%	0.889	1.000
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	53,223	53,944	54,617	56,027	56,258	5.7%	5.9%		
% PERMANENT	69.9%	68.4%	67.3%	66.3%	63.9%	-6.0	-4.9	0.847	0.823
% PROVISIONAL	21.0%	20.8%	24.8%	25.7%	22.0%	1.0	1.2	1.579	1.517
% OTHER	0.6%	0.9%	0.8%	0.8%	0.8%	NA	NA		0.222
% NONE	8.5%	9.9%	7.0%	7.3%	13.3%	NA	NA		3.093
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	10,534	10,292	9,986	10,226	10,301	-2.2%	8.1%		
% PERMANENT	58.0%	60.5%	61.4%	62.6%	61.1%	3.1	3.8	0.880	0.877
% PROVISIONAL	28.7%	25.7%	30.2%	29.7%	22.8%	-5.9	-7.4	1.100	1.219
% OTHER	0.3%	0.4%	0.3%	0.4%	0.3%	NA	NA		0.070
% NONE	13.0%	13.4%	8.0%	7.4%	15.8%	NA	NA		2.164
TEACHER TURNOVER RATE (SLF-RPT)	17.1%	16.3%	15.5%	15.5%	16.3%	-0.8	-1.2	1.402	1.482
TEACHER SALARIES (SLF-RPT)					1989-90 CPI ADJUSTED		% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	22,343	24,000	25,857	27,320	29,740 25,487	33.1%	32.3% 14.1%	1.048	1.054
11-15 YRS TOT ED EXP	33,425	35,611	37,756	39,893	39,893 34,188	19.4%	24.5% 2.3%	1.135	1.088
21-25 YRS TOT ED EXP	38,050	40,700	43,142	45,800	50,000 42,850	31.4%	31.0% 12.6%	1.037	1.041
INDEX OF:									
11-15 YRS TO 5 YRS	1.496	1.484	1.460	1.460	1.341				
21-25 YRS TO 11-15 YRS	1.138	1.143	1.143	1.148	1.253				
21-25 YRS TO 5 YRS	1.703	1.696	1.668	1.676	1.681				

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4B

DISTRICT TYPE: NEW YORK CITY

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	584	623	1119	1075				
EST % FOR INCREASED FTE	NA	8%	10%	15%	19%				
EST % FOR SALARY INCREASES	NA	92%	90%	85%	81%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	918694	920822	917459	912914	917069	-0.2%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	933620	935475	936570	930690	924226	-1.0%	-2.3%		
PRE K @ .5	2374	3132	3364	5454	6215	161.8%	84.8%		
K-6 (1/2 K @ .5 + UNG EL)	485755	493135	499086	500227	504828	3.9%	6.4%		
7-9	212658	206064	202597	202060	206022	-3.1%	-7.5%		
10-12	188221	189799	188872	180293	164985	-12.3%	-16.5%		
UNGRADED SECONDARY	44612	43345	42651	42656	42176	-4.5%	-2.8%		
SECONDARY PUPILS	445491	439208	434120	425009	413183	-7.3%	-11.6%		
K-12 (1/2 K @ .5)	931246	932343	933206	925236	918011	-1.4%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	51,853	52,437	53,060	54,179	55,254	6.6%	5.4%		
PUPIL/TEACHER (FTE)	18.0	17.8	17.6	17.1	16.6	-7.8%	-7.5%	1.132	1.129
TOTAL PROF STAFF (FTE)	62,951	63,566	64,747	67,135	68,629	9.0%	6.9%		
PUPIL/PROF STAFF (FTE)	14.8	14.7	14.4	13.8	13.4	-9.5%	-9.0%	1.104	1.098
PUPIL/PERS STAFF (FTE)	3,915	3,955	4,215	4,882	4,820	23.1%	16.7%		
PUPIL/PERS STAFF (FTE)	237.9	235.7	221.4	189.5	190.1	-20.1%	-17.9%	1.192	1.161
PRNC CUR DEV SUPV STAFF (FTE)	4,666	4,742	4,793	5,039	4,926	5.6%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	199.6	196.6	194.7	183.6	186.4	-6.6%	-9.6%	0.928	0.958
ADMIN STAFF (FTE)	245	184	197	221	201	-18.0%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	3801.0	5067.1	4737.1	4186.6	4567.2	20.2%	-1.3%	2.373	2.890
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	24.9	24.8	24.6	24.3	24.3	-2.4%	-3.1%	1.117	1.125
COMMON BRANCH	27.9	27.8	27.3	27.0	27.0	-3.2%	-1.7%	1.167	1.149
ENGLISH 7	29.7	30.3	29.8	29.0	28.8	-3.0%	-2.1%	1.258	1.247
MATH 9	30.7	30.7	30.2	29.8	29.7	-3.3%	-4.2%	1.181	1.193
AMERICAN STUDIES	29.9	30.4	29.9	29.5	29.4	-1.7%	-7.0%	1.230	1.301
REGENTS BIOLOGY	31.4	31.4	31.0	30.8	30.8	-1.9%	-6.6%	1.217	1.278
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.5	4.6	4.6	4.6	4.6	2.2%	0.0%	0.938	0.958
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	1.9	1.8	1.9	1.9	1.9	0.0%	4.8%	0.905	0.864
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	78.0%	78.7%	79.5%	80.2%	80.6%	2.6	2.4	2.120	2.056
NONWHITE PROF STAFF	26.5%	26.7%	28.5%	28.8%	30.4%	3.9	1.7	2.227	2.235

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

DISTRICT TYPE: NEW YORK CITY

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
SPECIAL NEED PUPILS									
HC PUPILS	100128	97839	96152	98135	99315	-0.8%	6.4%		
HC PUPILS AS % OF CAADM	10.9%	10.6%	10.5%	10.7%	10.8%	-0.1	0.6	1.058	0.991
% ELIGIBLE SCHOOL LUNCH APPL		59.4%	59.5%	59.0%	62.5%	NA			1.776
CHAPTER 1 PUPILS SERVED	153,500	129,890	181,900	198,621	297,044	93.5%	49.9%		
COMPENSATORY EDUCATION PUPILS	275,485	265,576	302,535	386,506	397,583	44.3%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	40%	35%	32%	32%	35%	-5	-2	1.905	1.842
3RD GRADE MATH	32%	23%	20%	15%	13%	-19	-8	2.286	2.167
6TH GRADE READING	37%	32%	35%	29%	29%	-8	-5	1.762	1.813
6TH GRADE MATH	36%	35%	34%	25%	20%	-16	-9	2.000	2.222
COLLEGE GOING RATE	77.4%	78.3%	80.6%	79.9%	79.7%	2.3	5.4	1.086	1.039
HIGH SCHOOL GRADUATES	36,709	37,095	38,097	36,641	35,982	-2.0%	-11.6%		
ANNUAL DROPOUT RATE	8.1%	8.2%	8.4%	8.7%	7.8%	-0.3	-0.1	1.620	1.592
ATTENDANCE RATIO	85.02%	85.45%	85.55%	85.98%	86.50%	1.48	0.72	0.937	0.946

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

DISTRICT TYPE: DOWNSTATE SMALL CITIES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	725,595	2,847,508	6,850,665	9,033,321	13,739,464	1793.5%	50.3%	1522.8%	28.8%
REVENUES									
STATE SOURCES	92,446,629	94,792,412	106,416,073	111,012,893	104,307,401	12.8%	34.0%	-3.3%	14.8%
LOCAL REVENUE	170,168,130	178,807,513	196,394,612	215,769,226	236,463,648	39.0%	33.7%	19.1%	14.6%
FEDERAL SOURCES	7,023,736	8,247,684	7,181,467	7,757,951	8,310,707	18.3%	20.6%	1.4%	3.4%
GRAND TOTAL	269,638,495	281,847,609	309,992,152	334,540,100	349,071,756	29.5%	33.3%	10.9%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	1,605,331	1,748,052	2,057,244	1,956,852	2,145,473	33.6%	39.4%	14.5%	19.4%
CENTRAL ADMIN	5,090,121	5,730,509	6,056,948	7,119,587	6,995,467	37.4%	45.6%	17.8%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	92,263,274	101,637,786	110,506,402	121,135,904	132,085,899	43.2%	39.5%	22.7%	19.5%
PPS INSTR SAL	6,785,817	7,428,083	8,478,444	9,068,376	10,021,643	47.7%	58.4%	26.6%	35.7%
CUR DEVL/SUPER	8,339,575	8,704,553	9,341,472	10,039,560	10,381,236	24.5%	38.2%	6.7%	18.4%
BOCES INSTR EXP	9,998,595	11,030,662	12,116,764	13,105,383	15,000,657	50.0%	60.0%	28.6%	37.1%
OTHER INSTR EXP	23,605,935	26,150,384	29,707,588	33,343,175	37,005,058	56.8%	55.1%	34.3%	32.9%
COMMUN SERVICE	720,522	250,052	244,127	334,728	406,746	-43.5%	49.6%	-51.6%	28.2%
OPER & MAINT	21,762,661	22,363,770	24,899,154	27,399,447	29,026,072	33.4%	35.2%	14.3%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	22,688,523	23,011,732	22,729,748	21,498,118	10,158,035	-55.2%	-43.4%	-61.6%	-51.5%
HEALTH INS (GF)	12,268,770	13,162,032	17,222,249	21,055,133	24,146,848	96.8%	76.2%	68.7%	51.0%
OTH EMP BEN(GF)	14,661,452	14,890,921	15,633,008	18,232,513	17,376,135	18.5%	36.6%	1.6%	17.1%
OTH UNDIST (GF)	9,349,439	7,067,875	9,005,043	8,055,600	8,611,543	-7.9%	24.7%	-21.1%	6.9%
EMP BEN (SAF)	1,396,880	2,076,825	2,590,471	3,091,922	2,693,322	92.8%	39.3%	65.2%	19.4%
OTH UNDIST(SAF)	356,029	0	19,227	48,218	41,158	-88.4%	-31.6%	-90.1%	-41.4%
OTHER	7,669,781	7,165,117	5,883,848	5,238,758	8,124,817	5.9%	12.6%	-9.2%	-3.5%
SUB TOTAL	238,562,705	252,418,353	276,491,737	300,723,274	314,220,109	31.7%	34.2%	12.9%	15.0%
TUITION	5,276,147	5,448,092	5,905,204	5,998,506	6,854,494	29.9%	86.2%	11.3%	59.6%
TRANSPORTATION	10,423,266	11,499,481	13,086,317	15,327,996	17,180,148	64.8%	38.7%	41.3%	18.9%
DEBT SERVICE	13,045,755	11,520,882	10,595,594	11,043,790	8,926,068	-31.6%	15.8%	-41.4%	-0.8%
GRAND TOTAL	267,307,871	280,886,808	306,078,852	333,093,565	347,180,818	29.9%	34.2%	11.3%	15.0%

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

DISTRICT TYPE: DOWNSTATE SMALL CITIES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (TYPE/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (TYPE/ST)
UNRESERVED FUND BAL EXC B5	22.11	87.69	213.50	286.07	432.30	320.38	0.069	496.04	0.872
REVENUES									
STATE SOURCES	2,817.12	2,919.29	3,316.38	3,515.63	3,281.96	2,355.59	1.196	3,212.89	1.021
LOCAL REVENUE	5,186.42	5,506.68	6,120.80	6,833.11	7,439.86	3,119.36	1.662	4,246.19	1.752
FEDERAL SOURCES	214.03	254.00	223.81	245.68	261.49	229.04	0.934	281.36	0.929
GRAND TOTAL	8,216.68	8,679.98	9,660.69	10,594.42	10,983.32	5,704.00	1.441	7,740.44	1.419
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	48.92	53.83	64.11	61.97	67.51	21.49	2.276	30.50	2.213
CENTRAL ADMIN	155.11	176.48	188.76	225.47	220.11	112.77	1.375	167.22	1.316
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	2,811.53	3,130.11	3,443.85	3,836.21	4,156.00	2,157.72	1.303	3,063.95	1.356
PPS INSTR SALARY	206.78	228.76	264.22	287.18	315.32	102.69	2.014	165.29	1.904
CURR DEVL/SUPERV	254.13	268.07	291.12	317.94	326.64	154.42	1.646	217.30	1.503
BOCES INSTR EXPENSE	304.69	339.71	377.61	414.03	471.99	170.40	1.788	277.66	1.700
OTHER INSTR EXPENSES	719.34	805.35	925.82	1,055.93	1,164.34	594.17	1.211	938.42	1.241
COMMUNITY SERVICE	21.96	7.70	7.61	10.60	12.80	13.23	1.660	20.15	0.635
OPERATION & MAINTENANCE	663.17	688.73	775.96	867.70	913.29	460.79	1.439	634.56	1.439
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	691.39	708.69	708.36	680.82	319.62	521.03	1.327	300.27	1.064
HEALTH INSURANCE (GF)	373.87	405.35	536.72	666.79	759.76	196.10	1.907	351.76	2.160
OTHER EMPLOYEE BENEFITS (GF)	446.78	458.59	487.19	577.40	546.73	322.95	1.383	449.27	1.217
OTHER UNDISTRIBUTED (GF)	284.90	217.67	280.64	255.11	270.96	100.56	2.833	127.67	2.122
EMPLOYEE BENEFITS (SAF)	42.57	63.96	80.73	97.92	84.74	45.46	0.936	64.48	1.314
OTHER UNDISTRIBUTED (SAF)	10.85	0.00	0.60	1.53	1.30	0.49	22.143	0.34	3.824
OTHER	233.72	220.66	183.37	165.90	255.64	64.99	3.596	74.51	3.431
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	7,269.71	7,773.66	8,616.67	9,523.49	9,886.73	5,039.27	1.443	6,883.64	1.436
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	1.559	1.586	1.601	1.634	1.668				
CAADM .5(1/2 K + PRE K ENRL)	32816	32471	32088	31577	31782				

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: DOWNSTATE SMALL CITIES

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 DIST TYPE %	1985-86 STATE %	1985-86 INDEX (TYPE/ST)	1989-90 DIST TYPE %	1989-90 STATE %	1989-90 INDEX (TYPE/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	DIST TYPE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	34.29%	41.30%	0.830	29.88%	41.51%	0.720	11,860,772	-3,055,186	14.9%	42.1%
LOCAL REVENUE	63.11%	54.69%	1.154	67.74%	54.86%	1.235	66,285,518	32,472,646	83.4%	55.4%
FEDERAL SOURCES	2.60%	4.02%	0.647	2.38%	3.63%	0.656	1,286,971	98,540	1.6%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		79,433,261	29,516,000	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.60%	0.38%	1.579	0.62%	0.39%	1.590	540,142	233,339	0.7%	0.4%
CENTRAL ADMIN	1.90%	2.00%	0.950	2.01%	2.17%	0.926	1,905,346	904,994	2.4%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	34.52%	38.19%	0.904	38.05%	39.68%	0.959	39,822,625	20,934,341	49.9%	44.0%
PPS INSTR SALARY	2.54%	1.82%	1.396	2.89%	2.14%	1.350	3,235,826	1,802,731	4.1%	3.1%
CURR DEVL/SUPERV	1.12%	2.73%	1.143	2.99%	2.81%	1.064	2,041,661	557,144	2.6%	2.1%
BOCES INSTR EXPENSE	3.74%	3.02%	1.238	4.32%	3.60%	1.200	5,002,062	2,856,968	6.3%	5.3%
OTHER INSTR EXPENSES	8.83%	10.52%	0.839	10.66%	12.15%	0.877	13,399,123	8,107,400	16.8%	16.9%
COMMUNITY SERVICE	0.27%	0.23%	1.174	0.12%	0.26%	0.462	-313,776	-371,941	-0.4%	0.3%
OPERATION & MAINTENANCE	8.14%	8.16%	0.998	8.36%	8.22%	1.017	7,263,411	3,112,683	9.1%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	8.49%	9.22%	0.921	2.93%	3.89%	0.753	-12,530,488	-13,983,087	-15.7%	-11.7%
HEALTH INSURANCE (GF)	4.59%	3.47%	1.323	6.96%	4.56%	1.526	11,878,078	8,425,079	14.9%	7.7%
OTHER EMP BENEFITS (GF)	5.48%	5.72%	0.958	5.00%	5.82%	0.859	2,714,683	229,896	3.4%	6.1%
OTHER UNDISTRIBUTED (GF)	3.50%	1.78%	1.966	2.48%	1.65%	1.503	-737,896	-1,969,347	-0.9%	1.3%
EMPLOYEE BENEFITS (SAF)	0.52%	0.80%	0.650	0.78%	0.84%	0.929	1,296,442	911,297	1.6%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.13%	0.01%	13.000	0.01%	0.00%	0.000	-314,871	-320,757	-0.4%	0.0%
OTHER	2.87%	1.15%	2.496	2.34%	0.96%	2.438	455,036	-706,813	0.6%	0.4%
SUBTOTAL	89.25%	89.20%		90.51%	89.15%		75,657,404	30,723,928	94.7%	89.0%
TUITION	1.97%	1.18%	1.669	1.97%	1.64%	1.201	1,578,347	598,154	2.0%	3.0%
TRANSPORTATION	3.90%	5.32%	0.733	4.95%	5.49%	0.902	6,756,882	4,300,121	8.5%	6.0%
DEBT SERVICE	4.88%	4.31%	1.132	2.57%	3.72%	0.691	-4,119,687	-5,396,115	-5.2%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		79,872,947	30,226,090	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: DOWNSTATE SMALL CITIES

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
FISCAL CHARACTERISTICS									
HEALTH MEASURES									
PROPERTY VALUE/PUPIL	135079	146190	158329	178501	212965	57.7%	47.5%	1.435	1.534
INCOME/PUPIL	79702	88242	97135	108411	123190	54.6%	44.4%	1.685	1.804
CAL COMB MLTH RATIO	1.559	1.586	1.601	1.634	1.668	0.109	0.000		
LOCAL REVENUE EFFORT RATE	28.90	28.45	25.74	24.32	20.27	-$ 8.63	-$ 6.70	1.103	1.040
STATE REVENUE AS A % OF TOTAL EXPENDITURES	34.7%	33.7%	34.8%	33.3%	30.1%	-4.6	-0.1	0.832	0.724
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL BS	0.3%	1.0%	2.2%	2.7%	4.0%	3.7	0.7	0.055	0.645
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	15	16	16	17	17	13.3%	6.3%	0.938	1.000
SPEC ED TCH EXP MED YRS (SLF-RPT)	11	12	12	13	13	18.2%	22.2%	1.222	1.182
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	2,491	2,508	2,510	2,560	2,600	4.4%	5.9%		
% PERMANENT	88.3%	88.4%	88.5%	86.5%	84.1%	-4.2	-4.9	1.070	1.084
% PROVISIONAL	9.9%	10.0%	10.3%	6.9%	8.9%	-1.0	1.2	0.744	0.614
% OTHER	0.7%	0.6%	0.6%	6.6%	7.0%	NA	NA		1.944
% NONE	1.1%	1.0%	0.6%	0.0%	0.0%	NA	NA		0.000
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	286	296	308	301	324	13.3%	8.1%		
% PERMANENT	86.4%	86.1%	89.6%	91.0%	89.8%	3.4	3.8	1.311	1.288
% PROVISIONAL	12.6%	12.2%	9.7%	4.3%	5.2%	-7.4	-7.4	0.483	0.278
% OTHER	0.3%	0.3%	0.3%	4.7%	4.9%	NA	NA		1.140
% NONE	0.7%	1.4%	0.3%	0.0%	0.0%	NA	NA		0.000
TEACHER TURNOVER RATE (SLF-RPT)	7.9%	8.0%	9.2%	8.8%	8.0%	0.1	-1.2	0.648	0.727
TEACHER SALARIES (SLF-RPT)						1989-90 CPI ADJUSTED	% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	24,484	26,529	28,000	31,133	33,871	29,027	38.3%	32.3%	18.6%	1.149	1.201
11-15 YRS TOT ED EXP	34,801	36,502	38,363	41,598	45,723	39,185	31.4%	24.5%	12.6%	1.182	1.247
21-25 YRS TOT ED EXP	39,677	42,797	45,961	48,757	53,300	45,678	34.3%	31.0%	15.1%	1.082	1.110
INDEX OF:									
11-15 YRS TO 5 YRS	1.421	1.376	1.370	1.336	1.350				
21-25 YRS TO 11-15 YRS	1.140	1.172	1.198	1.172	1.166				
21-25 YRS TO 5 YRS	1.621	1.613	1.641	1.566	1.574				

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — TABLE 4B — DISTRICT TYPE: DOWNSTATE SMALL CITIES

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	17	18	29	30				
EST % FOR INCREASED FTE	NA	5%	6%	8%	9%				
EST % FOR SALARY INCREASES	NA	95%	94%	92%	91%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	32816	32471	32088	31577	31782	-3.2%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	32815	32587	32251	31570	31719	-3.3%	-2.3%		
PRE K @ .5	257	262	284	360	414	61.1%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	16364	16576	16939	16871	17007	3.9%	6.4%		
7-9	7459	7142	6838	6782	7068	-5.2%	-7.5%		
10-12	8157	8125	7597	6945	6690	-18.0%	-16.5%		
UNGRADED SECONDARY	578	482	593	612	540	-6.6%	-2.8%		
SECONDARY PUPILS	16194	15749	15028	14339	1429o	-11.7%	-11.6%		
K-12 (1/2 K @ .5)	32558	32325	31967	31210	31305	-3.8%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	2,428	2,445	2,463	2,492	2,522	3.9%	5.4%		
PUPIL/TEACHER (FTE)	13.4	13.2	13.0	12.5	12.4	-7.5%	-7.5%	0.843	0.844
TOTAL PROF STAFF (FTE)	2,920	2,969	2,967	3,026	3,051	4.5%	6.9%		
PUPIL/PROF STAFF (FTE)	11.2	10.9	10.8	10.3	10.3	-8.0%	-9.0%	0.836	0.844
PUPIL PERS STAFF (FTE)	231	260	253	279	263	13.9%	18.7%		
PUPIL/PERS STAFF (FTE)	140.9	124.3	126.4	111.9	119.0	-15.5%	-17.9%	0.706	0.726
PRNC CUR DEV SUPV STAFF (FTE)	215	222	210	207	217	0.9%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	151.4	145.6	152.2	150.8	144.3	-4.7%	-9.6%	0.704	0.742
ADMIN STAFF (FTE)	23	23	25	26	24	4.3%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	1415.6	1405.4	1278.7	1200.4	1304.4	-7.9%	-1.3%	0.884	0.825
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	20.3	20.3	19.9	20.2	19.7	-3.0%	-3.1%	0.910	0.912
COMMON BRANCH	20.9	21.0	20.9	20.4	20.5	-1.9%	-1.7%	0.874	0.872
ENGLISH 7	20.6	20.0	19.8	20.3	21.0	1.9%	-2.1%	0.873	0.909
MATH 9	25.9	24.3	22.5	23.6	23.9	-7.7%	-4.2%	0.996	0.960
AMERICAN STUDIES	21.9	20.6	20.1	22.4	20.3	-7.3%	-7.0%	0.901	0.898
REGENTS BIOLOGY	23.6	22.6	22.3	22.6	21.9	-7.2%	-6.6%	0.915	0.909
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.8	4.8	4.8	4.7	4.7	-2.1%	0.0%	1.000	0.979
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.3	2.2	2.3	2.2	2.3	0.0%	4.8%	1.095	1.045
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	49.9%	50.6%	51.6%	52.2%	53.3%	3.4	2.4	1.356	1.360
NONWHITE PROF STAFF	14.0%	14.0%	14.3%	14.7%	15.0%	1.0	1.7	1.176	1.103

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — TABLE 4C — DISTRICT TYPE: DOWNSTATE SMALL CITIES

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
SPECIAL NEED PUPILS									
HC PUPILS	4093	4093	3848	3859	4220	3.1%	4.4%		
HC PUPILS AS % OF CAADM	12.5%	12.6%	12.0%	12.2%	13.3%	0.8	0.6	1.214	1.220
% ELIGIBLE SCHOOL LUNCH APPL		19.3%	16.4%	17.6%	19.2%	NA			0.545
CHAPTER 1 PUPILS SERVED	2,958	2,917	2,584	2,649	2,907	-1.7%	49.9%		
COMPENSATORY EDUCATION PUPILS	4,493	4,278	4,074	4,245	4,520	0.6%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	7%	7%	8%	9%	12%	5	-2	0.333	0.632
3RD GRADE MATH	3%	2%	2%	2%	3%	0	-8	0.214	0.500
6TH GRADE READING	15%	11%	10%	12%	12%	-3	-5	0.714	0.750
6TH GRADE MATH	8%	7%	7%	8%	5%	-3	-9	0.444	0.556
COLLEGE GOING RATE	70.0%	69.1%	67.1%	75.9%	71.5%	1.5	5.4	0.982	0.932
HIGH SCHOOL GRADUATES	2,297	2,437	2,486	2,155	2,063	-10.2%	-11.6%		
ANNUAL DROPOUT RATE	3.3%	3.4%	3.0%	3.7%	3.6%	0.3	-0.1	0.660	0.735
ATTENDANCE RATIO	91.80%	92.17%	91.92%	92.14%	92.76%	0.96	0.72	1.012	1.014

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991 — PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: DOWNSTATE SUBURBS

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	202,697,243	240,545,746	268,137,958	301,076,881	310,796,294	53.3%	50.3%	31.4%	28.8%
REVENUES									
STATE SOURCES	1,215,184,179	1,308,163,030	1,442,369,163	1,520,856,460	1,349,662,440	11.1%	34.0%	-4.8%	14.8%
LOCAL REVENUE	2,578,928,244	2,790,096,610	3,010,339,333	3,340,061,014	3,584,344,658	39.0%	33.7%	19.1%	14.6%
FEDERAL SOURCES	48,685,662	47,084,592	52,893,909	60,889,587	62,677,060	28.7%	20.6%	10.3%	3.4%
GRAND TOTAL	3,842,798,085	4,145,344,232	4,505,602,405	4,921,797,061	4,996,684,158	30.0%	33.3%	11.4%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	16,130,359	17,715,695	19,473,598	21,437,854	23,473,832	45.5%	39.4%	24.7%	19.4%
CENTRAL ADMIN	74,381,640	81,839,613	90,604,738	99,526,439	107,888,130	45.0%	45.6%	24.3%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	1,434,756,686	1,542,407,636	1,670,892,169	1,796,964,220	1,934,674,567	34.8%	39.5%	15.6%	19.5%
PPS INSTR SAL	90,047,262	97,263,758	105,946,064	117,172,876	128,132,624	42.3%	58.4%	21.9%	35.7%
CUR DEVL/SUPER	104,223,434	112,507,025	121,397,291	131,323,597	142,923,213	37.1%	38.2%	17.5%	18.4%
BOCES INSTR EXP	157,613,222	172,229,503	194,637,057	224,237,648	246,627,875	56.5%	60.0%	34.1%	37.1%
OTHER INSTR EXP	350,427,004	388,815,003	432,071,239	483,115,345	515,861,183	47.2%	55.1%	26.2%	32.9%
COMMUN SERVICE	4,599,070	4,996,860	5,591,400	6,643,054	7,174,673	56.0%	49.6%	33.7%	28.2%
OPER & MAINT	332,298,821	347,805,799	378,499,220	406,812,862	429,241,173	29.2%	35.2%	10.7%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	356,013,013	358,094,616	342,905,126	334,899,283	132,596,443	-62.8%	-43.4%	-68.1%	-51.5%
HEALTH INS (GF)	163,440,667	182,630,791	248,215,986	287,611,845	327,272,724	100.2%	76.2%	71.6%	51.0%
OTH EMP BEN(GF)	203,887,261	208,553,752	225,753,542	243,024,466	259,178,134	27.1%	36.6%	8.9%	17.1%
OTH UNDIST (GF)	85,965,839	111,185,734	109,498,950	116,909,956	127,740,785	48.6%	24.7%	27.3%	6.9%
EMP BEN (SAF)	7,433,040	6,795,334	8,264,385	10,662,124	10,229,157	37.6%	39.3%	17.9%	19.4%
OTH UNDIST(SAF)	327,489	315,968	905,259	616,369	630,435	92.5%	-31.6%	65.0%	-41.4%
OTHER	31,810,917	27,556,613	44,594,268	51,658,975	53,492,008	68.2%	12.6%	44.1%	-3.5%
SUB TOTAL	3,413,355,724	3,660,713,700	3,999,250,292	4,332,616,913	4,447,136,956	30.3%	34.2%	11.7%	15.0%
TUITION	45,849,514	49,360,145	56,426,156	61,218,842	69,298,740	51.1%	86.2%	29.5%	59.6%
TRANSPORTATION	183,709,896	216,118,925	243,341,334	260,647,634	278,787,561	51.8%	38.7%	30.1%	18.9%
DEBT SERVICE	157,699,505	156,049,311	161,924,462	175,535,969	184,180,264	16.8%	15.8%	0.1%	-0.8%
GRAND TOTAL	3,800,614,675	4,082,242,099	4,460,962,189	4,830,019,362	4,979,403,542	31.0%	34.2%	12.3%	15.0%

####### REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991 — PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: DOWNSTATE SUBURBS

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (TYPE/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (TYPE/ST)
UNRESERVED FUND BAL EXC 85	387.98	470.20	537.51	615.36	643.78	320.38	1.211	496.04	1.298
REVENUES									
STATE SOURCES	2,325.97	2,557.09	2,891.35	3,108.40	2,795.68	2,355.59	0.987	3,212.89	0.870
LOCAL REVENUE	4,936.31	5,453.86	6,034.49	6,826.56	7,424.59	3,119.36	1.582	4,246.19	1.749
FEDERAL SOURCES	93.19	92.04	106.03	124.45	129.83	229.04	0.407	281.36	0.461
GRAND TOTAL	7,355.47	8,102.99	9,031.87	10,059.41	10,350.09	5,704.00	1.290	7,740.44	1.337
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	30.87	34.63	39.04	43.82	48.62	21.49	1.436	30.50	1.594
CENTRAL ADMIN	142.37	159.97	181.63	203.42	223.48	112.77	1.262	167.22	1.336
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	2,746.26	3,014.98	3,349.45	3,672.72	4,007.47	2,157.72	1.273	3,063.95	1.308
PPS INSTR SALARY	172.36	190.12	212.38	239.48	265.41	102.69	1.678	165.59	1.603
CURR DEVL/SUPERV	199.49	219.92	243.35	268.41	296.05	154.42	1.292	217.30	1.362
BOCES INSTR EXPENSE	301.69	336.66	390.17	458.31	510.86	170.40	1.770	277.66	1.840
OTHER INSTR EXPENSES	670.75	760.02	866.12	987.41	1,068.55	594.17	1.129	938.42	1.139
COMMUNITY SERVICE	8.80	9.77	11.21	13.58	14.86	13.23	0.665	20.15	0.737
OPERATION & MAINTENANCE	636.05	679.86	758.73	831.46	889.13	460.79	1.380	634.56	1.401
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	681.44	699.98	687.38	684.48	274.66	521.03	1.308	300.27	0.915
HEALTH INSURANCE (GF)	312.84	356.99	497.57	587.84	677.91	196.10	1.595	351.76	1.927
OTHER EMPLOYEE BENEFITS (GF)	390.26	407.66	452.54	496.71	536.86	322.95	1.208	449.27	1.195
OTHER UNDISTRIBUTED (GF)	164.55	217.34	219.50	238.95	264.60	100.56	1.636	127.67	2.073
EMPLOYEE BENEFITS (SAF)	14.23	13.28	16.57	21.79	21.19	45.46	0.313	64.48	0.329
OTHER UNDISTRIBUTED (SAF)	0.63	0.62	1.81	1.26	1.31	0.49	1.286	0.34	3.853
OTHER	60.89	53.87	89.39	105.58	110.80	64.99	0.937	74.51	1.487
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	6,533.48	7,155.67	8,016.84	8,855.21	9,211.77	5,039.27	1.297	6,883.64	1.338
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB MLTH RATIO	1.248	1.288	1.314	1.363	1.402				
CAADM .5(1/2 K + PRE K ENRL)	522441	511582	498856	489273	482767				

####### REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: DOWNSTATE SUBURBS

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 DIST TYPE %	1985-86 STATE %	1985-86 INDEX (TYPE/ST)	1989-90 DIST TYPE %	1989-90 STATE %	1989-90 INDEX (TYPE/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	DIST TYPE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	31.62%	41.30%	0.766	27.01%	41.51%	0.651	134,478,261	-58,523,468	11.7%	42.1%
LOCAL REVENUE	67.11%	54.69%	1.227	71.73%	54.86%	1.308	1,005,416,414	492,855,128	87.1%	55.4%
FEDERAL SOURCES	1.27%	4.02%	0.316	1.25%	3.63%	0.344	13,991,398	5,028,578	1.2%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		1,153,886,073	439,360,238	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.42%	0.38%	1.105	0.47%	0.39%	1.205	7,343,473	3,986,715	0.6%	0.4%
CENTRAL ADMIN	1.96%	2.00%	0.980	2.17%	2.17%	1.000	33,506,490	18,078,487	2.8%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	37.75%	38.19%	0.988	38.85%	39.68%	0.979	499,917,881	223,259,418	42.4%	44.0%
PPS INSTR SALARY	2.97%	1.82%	1.302	2.57%	2.14%	1.201	38,085,362	19,762,397	3.2%	3.1%
CURR DEVL/SUPERV	2.74%	2.73%	1.004	2.87%	2.81%	1.021	38,699,779	16,241,760	3.3%	3.1%
BOCES INSTR EXPENSE	4.15%	3.02%	1.374	4.95%	3.60%	1.375	89,014,653	53,746,867	7.6%	5.3%
OTHER INSTR EXPENSES	9.22%	10.52%	0.876	10.36%	12.15%	0.853	165,434,179	91,666,030	14.0%	16.9%
COMMUNITY SERVICE	0.12%	0.23%	0.522	0.14%	0.26%	0.538	2,575,603	1,549,625	0.2%	0.3%
OPERATION & MAINTENANCE	8.74%	8.16%	1.071	8.62%	8.22%	1.049	96,942,352	35,560,864	8.2%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	9.37%	9.22%	1.016	2.66%	3.89%	0.684	-223,416,570	-242,377,861	-19.0%	-11.7%
HEALTH INSURANCE (GF)	4.30%	3.47%	1.239	6.57%	4.56%	1.441	163,832,057	117,032,057	13.9%	7.7%
OTHER EMP BENEFITS (GF)	5.36%	2.72%	0.937	5.21%	5.82%	0.895	59,290,873	18,228,600	4.7%	6.1%
OTHER UNDISTRIBUTED (GF)	2.26%	1.78%	1.270	2.57%	1.65%	1.558	41,774,944	23,508,014	3.5%	1.9%
EMPLOYEE BENEFITS (SAF)	0.20%	0.80%	0.250	0.21%	0.84%	0.250	2,796,117	1,333,348	0.2%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.01%	0.01%	1.000	0.01%	0.00%	0.000	302,946	212,794	0.0%	0.0%
OTHER	0.84%	1.15%	0.730	1.07%	0.96%	1.115	21,681,091	14,031,734	1.8%	0.4%
SUBTOTAL	89.81%	89.20%		89.31%	89.15%		1,033,781,232	397,840,647	87.7%	89.0%
TUTITON	1.21%	1.18%	1.025	1.39%	1.64%	0.848	23,449,226	13,539,506	2.0%	3.0%
TRANSPORTATION	4.83%	5.32%	0.908	5.60%	5.49%	1.020	95,077,665	55,211,044	8.1%	6.0%
DEBT SERVICE	4.15%	4.31%	0.963	3.70%	3.72%	0.995	26,480,759	142,981	2.2%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		1,178,788,867	466,734,160	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: DOWNSTATE SUBURBS

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
FISCAL CHARACTERISTICS									
WEALTH MEASURES									
PROPERTY VALUE/PUPIL	119889	131831	145305	166589	199880	66.7%	47.5%	1.274	1.440
INCOME/PUPIL	57857	64943	71784	81376	93268	61.2%	44.4%	1.223	1.366
CAL COMB WLTH RATIO	1.248	1.288	1.314	1.363	1.402	0.154	0.000		
LOCAL REVENUE EFFORT RATE	30.39	30.60	26.79	24.86	20.14	-$10.25	-$ 6.70	1.160	1.033
STATE REVENUE AS A % OF TOTAL EXPENDITURES	32.0%	32.1%	32.4%	31.5%	27.1%	-4.9	-0.1	0.767	0.651
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL BS	5.3%	5.9%	6.0%	6.2%	6.2%	0.9	0.7	0.964	1.000
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	17	18	18	18	19	11.8%	6.3%	1.063	1.118
SPEC ED TCH EXP MED YRS (SLF-RPT)	9	10	10	11	11	22.2%	22.2%	1.000	1.000
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	37,657	37,859	37,953	38,442	38,516	2.3%	5.9%		
% PERMANENT	91.2%	90.2%	89.2%	89.0%	86.9%	-4.3	-4.9	1.105	1.120
% PROVISIONAL	7.4%	8.2%	9.1%	6.2%	8.0%	0.6	1.2	0.556	0.552
% OTHER	0.8%	0.9%	0.9%	4.8%	5.0%	NA	NA		1.389
% NONE	0.7%	0.8%	0.8%	0.0%	0.0%	NA	NA		0.000
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	3,882	4,011	4,130	4,233	4,369	12.5%	8.1%		
% PERMANENT	80.6%	82.8%	83.6%	85.2%	82.0%	1.4	3.8	1.223	1.176
% PROVISIONAL	17.9%	16.0%	15.0%	9.5%	11.7%	-6.2	-7.4	0.686	0.626
% OTHER	0.3%	0.3%	0.3%	5.3%	6.3%	NA	NA		1.465
% NONE	1.2%	0.9%	1.1%	0.1%	0.0%	NA	NA		0.000
TEACHER TURNOVER RATE (SLF-RPT)	9.9%	9.1%	9.1%	8.6%	8.7%	-1.2	-1.2	0.811	0.791
TEACHER SALARIES (SLF-RPT)						1989-90 CPI ADJUSTED	% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	24,089	25,613	27,820	30,179	32,774	28,087	36.1%	32.3%	16.6%	1.130	1.162
11-15 YRS TOT ED EXP	34,230	36,397	38,780	41,215	43,972	37,684	28.5%	24.5%	10.1%	1.162	1.200
21-25 YRS TOT ED EXP	40,749	43,700	47,042	50,803	54,900	47,049	34.7%	31.0%	15.5%	1.111	1.143
INDEX OF:									
11-15 YRS TO 5 YRS	1.421	1.421	1.394	1.366	1.342				
21-25 YRS TO 11-15 YRS	1.190	1.201	1.213	1.233	1.249				
21-25 YRS TO 5 YRS	1.692	1.706	1.691	1.683	1.675				

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — TABLE 4B — DISTRICT TYPE: DOWNSTATE SUBURBS

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	73	177	-9	-58				
EST % FOR INCREASED FTE	NA	2%	4%	0%	0%				
EST % FOR SALARY INCREASES	NA	98%	96%	100%	100%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	522441	511582	498856	489273	482767	-7.6%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	519150	508334	496341	485269	477799	-8.0%	-2.3%		
PRE K @ .5	1564	1795	1873	1890	2126	35.9%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	242454	242456	243448	245174	246239	1.6%	6.4%		
7-9	125072	117711	113894	112402	110518	-11.6%	-7.5%		
10-12	144109	140486	131167	120370	113318	-21.4%	-16.5%		
UNGRADED SECONDARY	5951	5886	5959	5432	5598	-5.9%	-2.8%		
SECONDARY PUPILS	275132	264083	251020	238205	229434	-16.6%	-11.6%		
K-12 (1/2 K @ .5)	517586	506539	494468	483379	475673	-8.1%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	36,554	36,627	36,804	36,795	36,737	0.5%	5.4%		
PUPIL/TEACHER (FTE)	14.2	13.8	13.4	13.1	12.9	-9.2%	-7.5%	0.893	0.878
TOTAL PROF STAFF (FTE)	43,465	43,637	44,001	44,130	44,132	1.5%	6.9%		
PUPIL/PROF STAFF (FTE)	11.9	11.6	11.2	11.0	10.8	-9.2%	-9.0%	0.888	0.885
PUPIL PERS STAFF (FTE)	3,418	3,489	3,619	3,702	3,775	10.4%	18.7%		
PUPIL/PERS STAFF (FTE)	151.4	145.2	136.6	130.6	126.0	-16.8%	-17.9%	0.759	0.769
PRNC CUR DEV SUPV STAFF (FTE)	2,688	2,735	2,795	2,848	2,844	5.9%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	192.6	185.2	176.9	169.7	167.1	-13.2%	-9.6%	0.895	0.859
ADMIN STAFF (FTE)	431	415	430	445	436	1.2%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	1200.9	1220.6	1149.9	1086.2	1091.0	-9.2%	-1.3%	0.750	0.690
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	20.2	20.3	19.9	20.0	20.0	-1.0%	-3.1%	0.906	0.926
COMMON BRANCH	21.8	21.7	21.5	21.3	21.4	-1.8%	-1.7%	0.912	0.911
ENGLISH 7	21.7	21.6	21.1	21.1	21.0	-3.2%	-2.1%	0.919	0.909
MATH 9	22.4	22.6	22.1	21.6	21.3	-4.9%	-4.1%	0.938	0.936
AMERICAN STUDIES	22.7	22.4	22.7	22.6	22.4	-9.3%	-7.0%	0.934	0.912
REGENTS BIOLOGY	23.9	23.0	23.0	22.5	22.5	-5.9%	-6.6%	0.926	0.934
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.8	4.7	4.7	4.7	4.8	0.0%	0.0%	1.000	1.000
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.3	2.3	2.3	2.3	2.3	0.0%	4.8%	1.095	1.045
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	16.0%	16.6%	17.4%	18.3%	19.2%	3.2	2.4	0.435	0.490
NONWHITE PROF STAFF	4.7%	4.8%	5.0%	4.9%	5.0%	0.3	1.7	0.395	0.368

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — TABLE 4C — DISTRICT TYPE: DOWNSTATE SUBURBS

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
SPECIAL NEED PUPILS									
HC PUPILS	55570	55655	56194	55563	56534	1.7%	4.4%		
HC PUPILS AS % OF CAADM	10.6%	10.9%	11.3%	11.4%	11.7%	1.1	0.6	1.029	1.073
% ELIGIBLE SCHOOL LUNCH APPL		11.2%	9.1%	9.0%	10.0%	NA			0.284
CHAPTER 1 PUPILS SERVED	40,799	40,312	39,060	41,782	37,590	-7.9%	49.9%		
COMPENSATORY EDUCATION PUPILS	74,575	72,843	72,205	70,515	66,761	-10.5%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	8%	8%	7%	6%	8%	0	-2	0.381	0.421
3RD GRADE MATH	3%	2%	2%	1%	1%	-2	-8	0.214	0.167
6TH GRADE READING	11%	11%	10%	8%	6%	-5	-5	0.524	0.375
6TH GRADE MATH	6%	6%	5%	4%	3%	-3	-9	0.333	0.333
COLLEGE GOING RATE	77.5%	78.7%	80.3%	81.9%	82.9%	5.4	5.4	1.087	1.081
HIGH SCHOOL GRADUATES	44,432	44,454	44,172	40,665	36,463	-17.9%	-11.6%		
ANNUAL DROPOUT RATE	2.6%	2.3%	2.3%	2.0%	1.8%	-0.8	-0.1	0.520	0.367
ATTENDANCE RATIO	93.65%	93.82%	93.69%	93.94%	94.37%	0.72	0.72	1.032	1.032

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: BIG FIVE CITIES

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	NA	NA	NA	NA	NA	NA	50.3%	NA	28.8%
REVENUES									
STATE SOURCES	2,219,904,734	2,516,122,130	2,818,754,287	3,167,431,531	3,390,134,454	52.7%	34.0%	30.9%	14.8%
LOCAL REVENUE	3,020,412,831	3,134,303,386	3,299,929,306	3,411,811,121	3,745,881,593	24.0%	33.7%	6.3%	14.6%
FEDERAL SOURCES	418,355,777	329,381,996	316,073,693	362,585,625	490,103,262	17.1%	20.6%	0.4%	3.4%
GRAND TOTAL	5,658,673,342	5,979,807,512	6,434,757,286	6,941,828,277	7,626,119,309	34.8%	33.3%	15.5%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	12,715,057	13,551,802	16,715,942	20,053,568	17,748,434	39.6%	39.4%	19.6%	19.4%
CENTRAL ADMIN	105,434,289	111,302,556	124,856,792	136,468,796	156,366,477	48.3%	45.6%	27.1%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	2,260,811,604	2,469,417,481	2,666,502,498	2,901,315,289	3,096,653,966	37.0%	39.5%	17.4%	19.5%
PPS INSTR SAL	73,870,080	87,955,509	102,387,390	121,399,235	139,048,879	88.2%	58.4%	61.3%	35.7%
CUR DEVL/SUPER	164,060,164	176,253,808	190,272,930	205,064,885	224,907,267	37.1%	38.2%	17.5%	18.4%
BOCES INSTR EXP	1,440,763	2,112,726	1,941,938	4,193,162	4,478,697	210.9%	60.0%	166.4%	37.1%
OTHER INSTR EXP	707,405,892	790,134,888	873,833,325	988,660,672	1,160,201,618	64.0%	55.1%	40.6%	32.9%
COMMUN SERVICE	25,146,650	29,031,956	33,552,328	39,807,820	38,311,875	52.4%	49.6%	30.6%	28.2%
OPER & MAINT	406,620,779	417,377,274	489,372,804	584,792,489	615,042,352	51.3%	35.2%	29.6%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	537,872,815	489,309,981	528,312,508	427,390,278	453,692,864	-15.7%	-43.4%	-27.7%	-51.5%
HEALTH INS (GF)	144,316,032	160,539,442	182,272,823	198,027,357	198,118,759	37.3%	76.2%	17.6%	31.0%
OTH EMP BEN(GF)	364,725,003	402,319,978	403,319,575	457,056,052	509,541,714	39.7%	36.6%	19.7%	17.1%
OTH UNDIST (GF)	57,884,124	40,034,692	76,287,350	29,868,048	29,200,947	-49.5%	24.7%	-56.7%	6.9%
EMP BEN (SAF)	87,351,815	65,439,788	92,842,559	112,061,873	125,750,268	44.0%	39.3%	23.4%	19.4%
OTH UNDIST(SAF)	344,000	-73,405	1,867,000	0	0	-100.0%	-31.6%	-100.0%	-41.4%
OTHER	77,731,884	43,872,226	51,027,571	63,203,592	76,442,590	-1.7%	12.6%	-15.7%	-3.5%
SUB TOTAL	5,027,700,951	5,318,780,682	5,835,365,333	6,289,363,126	6,845,505,807	36.2%	34.2%	16.7%	15.0%
TUITION	91,283,805	119,269,794	135,347,023	166,185,995	185,894,877	103.6%	86.2%	74.5%	59.6%
TRANSPORTATION	303,385,499	329,183,289	347,213,327	370,003,008	410,735,667	35.4%	38.7%	16.0%	18.9%
DEBT SERVICE	172,899,515	173,516,107	168,153,993	156,470,818	164,634,259	-4.8%	15.8%	-18.4%	-0.8%
GRAND TOTAL	5,595,269,870	5,940,739,872	6,486,079,676	6,982,022,946	7,606,770,610	36.0%	34.2%	16.5%	15.0%

####### REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: BIG FIVE CITIES

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (TYPE/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (TYPE/ST)
UNRESERVED FUND BAL EXC BS	NA	NA	NA	NA	NA	320.38	NA	496.04	NA
REVENUES									
STATE SOURCES	2,148.45	2,432.42	2,732.31	3,086.31	3,286.47	2,355.59	0.912	3,212.89	1.023
LOCAL REVENUE	2,923.19	3,030.03	3,198.72	3,324.43	3,631.34	3,119.36	0.937	4,246.19	0.855
FEDERAL SOURCES	404.89	318.42	306.38	353.30	475.12	229.04	1.768	281.36	1.689
GRAND TOTAL	5,476.53	5,780.87	6,237.41	6,764.04	7,392.92	5,704.00	0.960	7,740.44	0.955
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	12.31	13.10	16.20	19.54	17.21	21.49	0.573	30.50	0.564
CENTRAL ADMIN	102.04	107.60	121.03	132.97	151.59	112.77	0.905	167.22	0.907
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	2,188.04	2,387.26	2,584.72	2,827.01	3,001.96	2,157.72	1.014	3,063.95	0.980
PPS INSTR SALARY	71.49	85.03	99.25	118.29	134.80	102.69	0.696	165.59	0.814
CURR DEVL/SUPERV	158.78	170.39	184.44	199.81	218.03	154.42	1.028	217.30	1.003
BOCES INSTR EXPENSE	1.39	2.04	1.88	4.09	4.34	170.40	0.008	277.66	0.016
OTHER INSTR EXPENSES	684.64	763.85	847.03	963.34	1,124.72	594.17	1.152	938.42	1.199
COMMUNITY SERVICE	24.34	28.07	32.52	38.79	37.14	13.23	1.840	20.15	1.843
OPERATION & MAINTENANCE	393.53	403.49	474.36	569.81	596.24	460.79	0.854	634.56	0.940
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	520.56	473.03	512.11	416.44	439.82	521.03	0.999	300.27	1.465
HEALTH INSURANCE (GF)	139.67	155.20	176.68	192.96	192.04	196.10	0.712	351.76	0.546
OTHER EMPLOYEE BENEFITS (GF)	352.99	388.94	390.95	445.35	493.96	322.95	1.093	449.27	1.099
OTHER UNDISTRIBUTED (GF)	55.99	56.04	73.95	29.10	28.31	100.56	0.557	127.67	0.222
EMPLOYEE BENEFITS (SAF)	84.54	63.46	90.00	109.19	121.91	45.46	1.860	64.48	1.891
OTHER UNDISTRIBUTED (SAF)	0.33	-0.07	1.81	0.00	0.00	0.49	0.673	0.34	0.000
OTHER	75.23	42.41	49.46	61.58	74.11	64.99	1.158	74.51	0.995
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	4,865.87	5,141.83	5,656.40	6,128.28	6,636.18	5,039.27	0.966	6,883.64	0.964
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	0.997	0.969	0.965	0.963	0.960				
CAADM .5(1/2 K + PRE K ENRL)	1033258	1034413	1031639	1026285	1031543				

####### REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: BIG FIVE CITIES

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 DIST TYPE %	1985-86 STATE %	1985-86 INDEX (TYPE/ST)	1989-90 DIST TYPE %	1989-90 STATE %	1989-90 INDEX (TYPE/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	DIST TYPE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	39.23%	41.30%	0.950	44.45%	41.51%	1.071	1,170,229,720	685,440,493	59.5%	42.1%
LOCAL REVENUE	53.38%	54.69%	0.976	49.12%	54.86%	0.895	725,468,762	189,807,694	36.9%	55.4%
FEDERAL SOURCES	7.39%	4.02%	1.838	6.43%	3.63%	1.771	71,747,485	1,662,719	3.6%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		1,967,445,967	876,910,906	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.23%	0.38%	0.605	0.23%	0.39%	0.590	5,033,377	2,495,351	0.3%	0.4%
CENTRAL ADMIN	1.88%	2.00%	0.940	2.06%	2.17%	0.949	50,932,188	28,571,782	2.5%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	40.41%	38.19%	1.058	40.71%	39.64%	1.026	835,842,362	393,020,845	41.6%	44.0%
PPS INSTR SALARY	1.32%	1.82%	0.725	1.83%	2.14%	0.855	65,178,799	42,294,809	3.2%	3.1%
CURR DEVL/SUPERV	2.93%	2.73%	1.073	2.96%	2.81%	1.053	60,847,103	28,685,364	3.0%	3.1%
BOCES INSTR EXPENSE	0.03%	3.02%	0.010	0.06%	3.60%	0.017	3,037,934	2,397,480	0.2%	2.3%
OTHER INSTR EXPENSES	12.64%	10.52%	1.202	15.25%	12.15%	1.255	452,795,726	286,886,895	22.5%	16.9%
COMMUNITY SERVICE	0.45%	0.23%	1.957	0.50%	0.26%	1.923	13,165,225	7,686,627	0.7%	0.3%
OPERATION & MAINTENANCE	7.27%	8.16%	0.891	8.09%	8.22%	0.984	208,421,573	120,470,517	10.4%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	9.61%	9.22%	1.042	5.96%	3.89%	1.532	-84,179,951	-149,058,031	-4.2%	-11.7%
HEALTH INSURANCE (GF)	2.58%	3.47%	0.744	2.60%	4.56%	0.570	53,802,727	25,471,744	2.7%	7.7%
OTHER EMP BENEFITS (GF)	6.52%	5.72%	1.140	6.70%	5.82%	1.151	144,816,711	71,952,246	7.2%	6.1%
OTHER UNDISTRIBUTED (GF)	1.03%	1.78%	0.579	0.38%	1.65%	0.230	-28,654,077	-32,829,684	-1.4%	1.3%
EMPLOYEE BENEFITS (SAF)	1.56%	0.80%	1.950	1.65%	0.84%	1.964	38,398,453	20,416,165	1.9%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.01%	0.01%	1.000	0.00%	0.00%	0.000	-344,000	-344,000	0.0%	0.0%
OTHER	1.39%	1.15%	1.209	1.00%	0.96%	1.042	-1,289,294	-12,220,584	-0.1%	0.4%
SUBTOTAL	89.86%	89.20%		89.99%	89.15%		1,817,804,856	838,897,526	90.4%	89.0%
TUITION	1.63%	1.18%	1.381	2.44%	1.64%	1.488	94,611,072	68,028,105	4.7%	3.0%
TRANSPORTATION	4.42%	4.32%	1.019	5.40%	5.49%	0.984	107,350,068	44,614,865	5.3%	4.0%
DEBT SERVICE	3.09%	4.31%	0.717	2.16%	3.72%	0.581	-8,265,256	-31,807,955	-0.4%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		2,011,500,740	923,732,543	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: BIG FIVE CITIES

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
FISCAL CHARACTERISTICS									
WEALTH MEASURES									
PROPERTY VALUE/PUPIL	88134	91303	98733	108489	127121	44.2%	47.5%	0.937	0.916
INCOME/PUPIL	50132	52887	56840	62278	68767	37.2%	44.4%	1.060	1.007
CAL COMB WLTH RATIO	0.997	0.969	0.965	0.963	0.960	- 0.037	0.000		
LOCAL REVENUE EFFORT RATE	27.19	26.22	23.24	20.29	17.99	-$ 9.20	-$ 6.70	1.038	0.923
STATE REVENUE AS A % OF TOTAL EXPENDITURES	39.7%	42.4%	43.5%	45.4%	44.6%	4.9	-0.1	0.952	1.072
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL BS	NA	NA	NA	NA	NA	NA	0.7		
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	14	15	15	15	15	7.1%	6.3%	0.875	0.882
SPEC ED TCH EXP MED YRS (SLF-RPT)	8	9	10	10	11	37.5%	22.2%	0.889	1.000
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	60,972	61,903	62,774	64,351	64,683	6.1%	5.9%		
% PERMANENT	71.5%	70.0%	68.8%	67.9%	65.7%	-5.8	-4.9	0.867	0.847
% PROVISIONAL	20.2%	20.3%	24.0%	24.4%	21.2%	1.0	1.2	1.519	1.462
% OTHER	0.6%	0.8%	0.8%	1.4%	1.4%	NA	NA		0.389
% NONE	7.7%	8.9%	6.4%	6.4%	11.6%	NA	NA		2.698
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	11,977	11,801	11,521	11,731	11,807	-1.4%	8.1%		
% PERMANENT	59.0%	61.3%	62.3%	63.9%	62.8%	3.8	3.8	0.895	0.901
% PROVISIONAL	28.8%	26.2%	30.1%	28.7%	22.4%	-6.4	-7.4	1.103	1.198
% OTHER	0.3%	0.4%	0.3%	1.0%	1.0%	NA	NA		0.233
% NONE	12.0%	12.1%	7.3%	6.5%	13.8%	NA	NA		1.890
TEACHER TURNOVER RATE (SLF-RPT)	16.3%	15.5%	14.7%	14.7%	15.5%	-0.8	-1.2	1.336	1.409
TEACHER SALARIES (SLF-RPT)					1989-90 CPI ADJUSTED		% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	22,343	23,893	25,857	27,320	29,740	25,487	33.1%	32.3% 14.1%	1.048	1.054
11-15 YRS TOT ED EXP	33,425	34,682	37,112	38,844	39,506	33,857	18.2%	24.5% 1.3%	1.135	1.078
21-25 YRS TOT ED EXP	38,050	40,700	43,142	45,800	50,000	42,850	31.4%	31.0% 12.6%	1.037	1.041
INDEX OF:									
11-15 YRS TO 5 YRS	1.496	1.452	1.435	1.422	1.328				
21-25 YRS TO 11-15 YRS	1.138	1.174	1.162	1.179	1.266				
21-25 YRS TO 5 YRS	1.703	1.703	1.668	1.676	1.681				

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — DISTRICT TYPE: BIG FIVE CITIES

TABLE 4B

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	769	854	1251	1142				
EST % FOR INCREASED FTE	NA	9%	11%	15%	17%				
EST % FOR SALARY INCREASES	NA	91%	89%	85%	83%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	1033258	1034413	1031639	1026285	1031543	-0.2%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	1048970	1050565	1051060	1044215	1038965	-1.0%	-2.3%		
PRE K @ .5	3666	4619	5128	6920	8119	121.5%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	546910	555176	561969	564618	570686	4.3%	6.4%		
7-9	238344	230607	226732	225423	229866	-3.6%	-7.5%		
10-12	211135	212567	210275	200198	183737	-13.0%	-16.5%		
UNGRADED SECONDARY	48915	47296	46956	47056	46557	-4.8%	-2.8%		
SECONDARY PUPILS	498394	490770	483963	472677	460160	-7.7%	-11.6%		
K-12 (1/2 K @ .5)	1045304	1045946	1045932	1037295	1030846	-1.4%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	59.523	60.292	61.146	62.397	63.539	6.7%	5.4%		
PUPIL/TEACHER (FTE)	17.6	17.3	17.1	16.6	16.2	-8.0%	-7.5%	1.107	1.102
TOTAL PROF STAFF (FTE)	72.266	73.152	74.686	77.296	78.868	9.1%	6.9%		
PUPIL/PROF STAFF (FTE)	14.5	14.3	14.0	13.4	13.1	-9.7%	-9.0%	1.082	1.074
PUPIL PERS STAFF (FTE)	4.518	4.581	4.890	5.587	5.542	22.7%	18.7%		
PUPIL/PERS STAFF (FTE)	231.4	228.3	213.9	185.7	186.0	-19.6%	-17.9%	1.159	1.136
PRNC CUR DEV SUPV STAFF (FTE)	5.276	5.437	5.530	5.823	5.699	8.0%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	198.1	192.4	189.1	178.1	180.9	-8.7%	-9.6%	0.921	0.930
ADMIN STAFF (FTE)	280	219	236	259	244	-12.9%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	3733.2	4776.0	4431.9	4005.0	4224.8	13.2%	-1.3%	2.330	2.673
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	24.8	24.7	24.4	24.1	24.2	-2.4%	-3.1%	1.112	1.120
COMMON BRANCH	27.4	27.5	26.9	26.7	26.7	-2.6%	-1.7%	1.146	1.136
ENGLISH 7	28.9	29.0	28.5	28.1	27.9	-3.5%	-2.1%	1.225	1.208
MATH 9	30.2	30.1	29.5	29.0	29.1	-3.6%	-4.2%	1.162	1.169
AMERICAN STUDIES	29.3	29.7	29.5	28.6	28.6	-2.4%	-7.0%	1.206	1.265
REGENTS BIOLOGY	30.9	30.9	30.5	29.9	30.1	-2.6%	-6.6%	1.198	1.249
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.6	4.6	4.6	4.6	4.6	0.0%	0.0%	0.958	0.958
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	1.9	1.9	1.9	1.9	1.9	0.0%	4.8%	0.905	0.864
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	75.5%	76.3%	77.1%	77.8%	78.3%	2.8	2.4	2.052	1.997
NONWHITE PROF STAFF	25.4%	25.7%	27.2%	27.6%	29.0%	3.6	1.7	2.134	2.132

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — DISTRICT TYPE: BIG FIVE CITIES

TABLE 4C

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
SPECIAL NEED PUPILS									
HC PUPILS	117730	115541	113783	115835	117076	-0.6%	4.4%		
HC PUPILS AS % OF CAADM	11.4%	11.2%	11.0%	11.3%	11.3%	-0.1	0.6	1.107	1.037
% ELIGIBLE SCHOOL LUNCH APPL		59.1%	59.4%	58.9%	62.1%	NA			1.764
CHAPTER 1 PUPILS SERVED	167,686	145,149	195,864	212,745	314,174	87.4%	49.9%		
COMPENSATORY EDUCATION PUPILS	297,518	287,232	325,661	410,572	423,828	42.5%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	38%	34%	31%	31%	33%	-5	-2	1.810	1.737
3RD GRADE MATH	29%	22%	19%	14%	12%	-17	-8	2.071	2.000
6TH GRADE READING	36%	35%	34%	28%	28%	-8	-5	1.714	1.750
6TH GRADE MATH	34%	33%	32%	24%	19%	-15	-9	1.889	2.111
COLLEGE GOING RATE	75.1%	76.0%	78.5%	78.3%	78.3%	3.2	5.4	1.053	1.021
HIGH SCHOOL GRADUATES	42,710	43,085	44,231	42,229	40,973	-4.1%	-11.6%		
ANNUAL DROPOUT RATE	8.0%	8.0%	8.3%	8.6%	7.8%	-0.2	-0.1	1.600	1.592
ATTENDANCE RATIO	85.64%	85.97%	86.13%	86.49%	86.98%	1.34	0.72	0.944	0.951

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

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FALL 1991 — PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: UPSTATE SMALL CITIES

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	39,633,466	39,927,565	49,396,136	57,375,296	58,862,457	48.5%	50.3%	27.3%	28.8%
REVENUES									
STATE SOURCES	546,337,709	616,527,024	685,277,476	745,010,934	719,681,708	31.7%	34.0%	12.9%	14.8%
LOCAL REVENUE	453,377,474	485,571,490	520,702,035	562,330,199	616,565,207	36.0%	33.7%	16.5%	14.6%
FEDERAL SOURCES	37,256,120	38,820,483	41,185,302	47,374,120	48,164,257	29.3%	20.6%	10.8%	3.4%
GRAND TOTAL	1,036,971,303	1,140,918,997	1,247,164,813	1,354,715,253	1,384,411,172	33.5%	33.3%	14.4%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	4,872,667	5,401,832	5,770,962	5,895,921	6,530,688	34.0%	39.4%	14.9%	19.4%
CENTRAL ADMIN	18,274,631	20,222,720	22,599,536	25,767,569	27,409,492	50.0%	45.6%	28.5%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	379,771,014	420,377,033	465,636,130	507,296,987	553,080,927	45.6%	39.5%	24.8%	19.5%
PPS INSTR SAL	22,620,730	24,490,137	26,892,856	30,548,469	33,692,510	48.9%	58.4%	27.6%	35.7%
CUR DEVL/SUPER	29,696,884	32,395,859	35,100,804	38,323,941	41,130,471	38.5%	38.2%	18.7%	18.4%
BOCES INSTR EXP	49,618,213	51,383,960	60,712,200	70,599,411	79,202,242	73.6%	60.0%	48.8%	37.1%
OTHER INSTR EXP	97,083,475	109,005,964	122,209,037	137,049,835	146,612,844	51.0%	55.1%	29.4%	32.9%
COMMUN SERVICE	1,585,162	1,259,548	1,391,159	2,056,367	1,821,459	14.9%	49.6%	-1.5%	28.2%
OPER & MAINT	93,292,381	96,054,578	102,510,599	110,708,225	114,672,269	22.9%	35.2%	5.3%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	90,177,736	91,574,115	89,808,682	89,008,668	27,531,623	-69.5%	-43.4%	-73.8%	-51.5%
HEALTH INS (GF)	42,226,924	48,570,169	53,868,731	66,203,082	76,318,831	80.7%	76.2%	54.9%	51.0%
OTH EMP BEN(GF)	50,836,172	53,021,785	59,228,991	63,234,079	69,926,359	37.6%	36.6%	17.9%	17.1%
OTH UNDIST (GF)	23,326,190	28,784,663	32,429,538	31,601,388	35,614,185	52.7%	24.7%	30.8%	6.9%
EMP BEN (SAF)	7,614,490	7,377,988	9,447,001	10,733,016	10,187,085	33.8%	39.3%	14.7%	19.4%
OTH UNDIST(SAF)	78,152	12,223	2,607	11,479	2,239	-97.1%	-31.6%	-97.5%	-41.4%
OTHER	18,234,789	22,069,976	18,534,779	18,045,990	11,660,442	-36.1%	12.6%	-45.2%	-3.5%
SUB TOTAL	925,309,610	1,012,002,550	1,106,143,612	1,207,084,427	1,235,393,666	33.5%	34.2%	14.4%	15.0%
TUITION	8,849,980	8,883,117	10,616,117	12,652,432	15,197,538	71.7%	86.2%	47.2%	59.6%
TRANSPORTATION	41,049,786	45,401,909	51,104,544	54,533,589	59,451,764	44.8%	38.7%	24.1%	18.9%
DEBT SERVICE	60,157,208	67,211,904	64,073,512	64,231,776	74,705,901	24.2%	15.8%	6.4%	-0.8%
GRAND TOTAL	1,035,366,539	1,133,499,485	1,231,937,781	1,338,502,224	1,384,748,869	33.7%	34.2%	14.6%	15.0%

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991 — PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: UPSTATE SMALL CITIES

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (TYPE/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (TYPE/ST)
UNRESERVED FUND BAL EXC 85	192.17	194.75	242.57	282.04	288.05	320.38	0.600	496.04	0.581
REVENUES									
STATE SOURCES	2,649.01	3,007.21	3,365.24	3,662.28	3,521.83	2,355.59	1.125	3,212.89	1.096
LOCAL REVENUE	2,198.28	2,368.46	2,557.05	2,764.27	3,017.22	3,119.36	0.705	4,246.19	0.711
FEDERAL SOURCES	180.64	189.35	202.25	232.88	235.70	229.04	0.789	281.36	0.838
GRAND TOTAL	5,027.93	5,565.02	6,124.54	6,659.43	6,774.74	5,704.00	0.881	7,740.44	0.875
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	23.63	26.35	28.34	28.98	31.96	21.49	1.100	30.50	1.048
CENTRAL ADMIN	88.61	98.64	110.98	126.67	134.13	112.77	0.786	167.22	0.802
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	1,841.39	2,050.46	2,286.63	2,493.74	2,706.55	2,157.72	0.853	3,063.95	0.883
PPS INSTR SALARY	109.68	119.45	132.06	150.17	164.88	102.69	1.068	165.59	0.996
CURR DEVL/SUPERV	143.99	158.02	172.37	188.39	201.28	154.42	0.932	217.30	0.926
BOCES INSTR EXPENSE	221.19	250.63	298.14	347.05	387.58	170.40	1.298	277.66	1.396
OTHER INSTR EXPENSES	470.73	531.69	600.14	673.70	717.46	594.17	0.792	938.42	0.765
COMMUNITY SERVICE	7.69	6.14	6.83	10.11	8.91	13.23	0.581	20.15	0.442
OPERATION & MAINTENANCE	452.34	468.52	503.41	544.21	561.16	460.79	0.982	634.56	0.884
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	437.24	446.67	441.03	437.54	134.73	521.03	0.839	300.27	0.449
HEALTH INSURANCE (GF)	204.74	236.91	264.54	325.44	373.47	196.10	1.044	351.76	1.062
OTHER EMPLOYEE BENEFITS (GF)	246.49	258.62	290.86	310.84	342.19	322.95	0.763	449.27	0.762
OTHER UNDISTRIBUTED (GF)	113.10	140.40	159.25	155.34	174.28	100.56	1.125	127.67	1.365
EMPLOYEE BENEFITS (SAF)	36.92	35.99	46.39	52.76	49.86	45.46	0.812	64.48	0.773
OTHER UNDISTRIBUTED (SAF)	0.38	0.06	0.01	0.06	0.01	0.49	0.776	0.34	0.029
OTHER	88.41	107.65	91.02	88.71	57.06	64.99	1.360	74.51	0.766
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	4,486.52	4,936.21	5,432.02	5,933.72	6,045.51	5,039.27	0.890	6,883.64	0.878
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	0.874	0.878	0.876	0.850	0.810				
CAADM .5(1/2 K + PRE K ENRL)	206242	205016	203634	203428	204349				

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: UPSTATE SMALL CITIES

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 DIST TYPE %	1985-86 STATE %	1985-86 INDEX (TYPE/ST)	1989-90 DIST TYPE %	1989-90 STATE %	1989-90 INDEX (TYPE/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	DIST TYPE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	52.69%	41.30%	1.276	51.98%	41.51%	1.252	173,343,999	70,429,515	49.9%	42.1%
LOCAL REVENUE	43.72%	54.69%	0.799	44.54%	54.86%	0.812	163,187,733	75,018,908	47.0%	55.4%
FEDERAL SOURCES	3.59%	4.02%	0.893	3.48%	3.63%	0.959	10,908,137	4,020,648	3.1%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		347,439,869	149,469,071	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.47%	0.38%	1.237	0.47%	0.39%	1.205	1,658,021	724,133	0.5%	0.4%
CENTRAL ADMIN	1.77%	2.00%	0.885	1.98%	2.17%	0.912	9,134,861	5,215,304	2.6%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	36.68%	38.19%	0.960	39.94%	39.68%	1.007	173,309,913	94,219,340	49.6%	44.0%
PPS INSTR SALARY	2.18%	1.82%	1.198	2.43%	2.14%	1.136	11,071,780	6,253,751	3.2%	3.1%
CURR DEVL/SUPERV	2.87%	2.73%	1.051	2.97%	2.81%	1.057	11,433,587	5,551,930	3.3%	3.1%
BOCES INSTR EXPENSE	4.41%	3.02%	1.460	5.72%	3.60%	1.589	33,584,029	22,258,108	9.6%	5.3%
OTHER INSTR EXPENSES	9.38%	10.52%	0.892	10.59%	12.15%	0.872	49,529,369	28,563,732	14.2%	16.9%
COMMUNITY SERVICE	0.15%	0.23%	0.652	0.13%	0.26%	0.500	236,297	-24,172	0.1%	0.3%
OPERATION & MAINTENANCE	9.01%	8.16%	1.104	8.28%	8.22%	1.007	21,379,888	4,981,754	6.1%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	8.71%	9.22%	0.945	1.99%	3.89%	0.512	-62,646,113	-66,583,135	-17.9%	-11.7%
HEALTH INSURANCE (GF)	4.08%	3.47%	1.176	5.51%	4.56%	1.208	34,091,907	23,178,314	9.8%	7.7%
OTHER EMP BENEFITS (GF)	4.91%	5.72%	0.858	5.06%	5.82%	0.868	19,090,187	9,090,718	5.5%	6.1%
OTHER UNDISTRIBUTED (GF)	2.25%	1.78%	1.264	2.47%	1.65%	1.498	12,287,995	7,195,167	3.5%	1.9%
EMPLOYEE BENEFITS (SAF)	0.74%	0.80%	0.925	0.74%	0.88%	0.841	2,572,595	1,115,842	0.7%	0.7%
OTHER UNDISTRIBUTED(SAF)	0.01%	0.01%	1.000	0.00%	0.00%	0.000	-75,913	-76,233	0.0%	0.0%
OTHER	1.76%	1.15%	1.530	0.84%	0.96%	0.875	-6,574,347	-8,241,790	-1.9%	0.4%
SUBTOTAL	89.37%	89.20%		89.21%	89.15%		310,084,056	133,422,762	88.8%	89.0%
TUTITON	0.85%	1.18%	0.720	1.10%	1.64%	0.671	6,347,558	4,174,310	1.8%	3.0%
TRANSPORTATION	3.96%	5.32%	0.744	4.29%	5.49%	0.781	18,401,978	9,900,376	5.3%	6.0%
DEBT SERVICE	5.81%	4.31%	1.348	5.39%	3.72%	1.449	14,548,693	3,865,749	4.2%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		349,382,330	151,363,242	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: UPSTATE SMALL CITIES

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
FISCAL CHARACTERISTICS									
WEALTH MEASURES									
PROPERTY VALUE/PUPIL	83165	89258	96969	102084	110691	33.1%	47.5%	0.884	0.797
INCOME/PUPIL	41034	44442	47799	51680	56336	37.3%	44.4%	0.868	0.825
CAL COMB WLTH RATIO	0.874	0.878	0.876	0.850	0.810	- 0.064	0.000		
LOCAL REVENUE EFFORT RATE	20.45	20.34	20.21	20.30	19.72	-$ 0.73	-$ 6.70	0.781	1.012
STATE REVENUE AS A % OF TOTAL EXPENDITURES	52.8%	54.4%	55.7%	55.7%	52.0%	-0.8	-0.1	1.266	1.250
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL BS	3.8%	3.5%	4.0%	4.3%	4.3%	0.5	0.7	0.691	0.694
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	16	16	16	17	17	6.3%	6.3%	1.000	1.000
SPEC ED TCH EXP MED YRS (SLF-RPT)	9	9	10	10	11	22.2%	22.2%	1.000	1.000
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	13,823	14,128	14,404	14,708	14,855	7.5%	5.9%		
% PERMANENT	88.8%	87.1%	86.9%	85.5%	83.9%	-4.9	-4.9	1.076	1.081
% PROVISIONAL	9.6%	10.9%	12.1%	9.4%	11.1%	1.5	1.2	0.722	0.766
% OTHER	0.6%	0.6%	0.9%	5.0%	4.9%	NA	NA		1.361
% NONE	1.0%	1.4%	1.5%	0.0%	0.0%	NA	NA		0.000
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	1,251	1,309	1,393	1,454	1,546	23.6%	8.1%		
% PERMANENT	74.8%	77.1%	76.8%	78.1%	76.3%	1.5	3.8	1.135	1.095
% PROVISIONAL	22.5%	19.6%	19.0%	12.0%	13.6%	-8.9	-7.4	0.862	0.727
% OTHER	0.5%	0.5%	0.2%	9.8%	10.1%	NA	NA		2.349
% NONE	2.2%	2.8%	3.9%	0.1%	0.0%	NA	NA		0.000
TEACHER TURNOVER RATE (SLF-RPT)	9.1%	8.9%	9.0%	8.1%	7.5%	-1.6	-1.2	0.746	0.682
TEACHER SALARIES (SLF-RPT)					1989-90 CPI ADJUSTED		% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	18,309	19,674	21,366	23,130	25,449 21,810	39.0%	32.3% 19.1%	0.859	0.902
11-15 YRS TOT ED EXP	25,000	26,012	27,900	29,571	31,990 27,415	28.0%	24.5% 9.7%	0.849	0.873
21-25 YRS TOT ED EXP	30,600	32,047	34,950	37,683	40,376 34,602	31.9%	31.0% 13.1%	0.834	0.841
INDEX OF:									
11-15 YRS TO 5 YRS	1.365	1.322	1.306	1.278	1.257				
21-25 YRS TO 11-15 YRS	1.224	1.232	1.253	1.274	1.262				
21-25 YRS TO 5 YRS	1.671	1.629	1.636	1.629	1.587				

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 48

DISTRICT TYPE: UPSTATE SMALL CITIES

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	342	232	170	143				
EST % FOR INCREASED FTE	NA	17%	11%	9%	8%				
EST % FOR SALARY INCREASES	NA	83%	89%	91%	92%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	206242	205016	203634	203428	204349	-0.9%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	205283	203696	202283	201693	201828	-1.7%	-2.3%		
PRE K @ .5	643	720	785	900	914	42.1%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	103410	105377	107461	110757	112696	9.0%	6.4%		
7-9	49026	46125	44761	43851	44244	-9.8%	-7.5%		
10-12	49119	48388	46298	43293	40969	-16.6%	-16.5%		
UNGRADED SECONDARY	3086	3086	2978	2892	3005	-2.6%	-2.8%		
SECONDARY PUPILS	101230	97599	94037	90036	88218	-12.9%	-11.6%		
K-12 (1/2 K @ .5)	204640	202976	201498	200793	200914	-1.8%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	13,456	13,798	14,030	14,200	14,343	6.6%	5.4%		
PUPIL/TEACHER (FTE)	15.2	14.7	14.4	14.1	14.0	-7.9%	-7.5%	0.956	0.952
TOTAL PROF STAFF (FTE)	15,717	16,160	16,503	16,761	16,900	7.5%	6.9%		
PUPIL/PROF STAFF (FTE)	13.0	12.6	12.2	12.0	11.9	-8.5%	-9.0%	0.970	0.975
PUPIL PERS STAFF (FTE)	1,115	1,179	1,237	1,302	1,315	17.9%	18.7%		
PUPIL/PERS STAFF (FTE)	183.5	172.2	162.9	154.2	152.8	-16.7%	-17.9%	0.919	0.933
PRNC CUR DEV SUPV STAFF (FTE)	894	921	961	972	971	8.6%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	228.9	220.4	209.7	206.6	206.9	-9.6%	-9.6%	1.064	1.063
ADMIN STAFF (FTE)	128	128	131	132	120	-6.3%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	1598.8	1585.8	1538.2	1521.2	1674.3	4.7%	-1.3%	0.998	1.059
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	21.0	21.0	20.8	20.7	20.7	-1.4%	-3.1%	0.962	0.958
COMMON BRANCH	22.0	22.2	22.0	22.0	22.0	0.0%	-1.7%	0.971	0.964
ENGLISH 7	21.8	20.6	20.5	20.3	20.6	-5.5%	-4.1%	0.924	0.892
MATH 9	24.5	23.0	23.5	23.6	23.7	-3.3%	-4.2%	0.942	0.952
AMERICAN STUDIES	23.0	22.6	22.1	21.8	21.3	-7.4%	-7.0%	0.967	0.963
REGENTS BIOLOGY	24.0	23.0	22.0	21.9	22.2	-7.5%	-6.6%	0.930	0.921
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.9	4.9	4.8	4.9	4.8	-2.0%	0.0%	1.021	1.000
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.0	2.0	2.0	2.0	2.0	0.0%	4.8%	0.952	0.909
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	14.2%	14.6%	15.2%	16.0%	16.5%	2.3	2.4	0.386	0.421
NONWHITE PROF STAFF	3.1%	3.1%	3.2%	3.3%	3.2%	0.1	1.7	0.261	0.235

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

DISTRICT TYPE: UPSTATE SMALL CITIES

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
SPECIAL NEED PUPILS									
HC PUPILS	20519	21147	22098	22053	22578	10.0%	4.4%		
HC PUPILS AS % OF CAADM	9.9%	10.3%	10.9%	10.8%	11.0%	1.1	0.6	0.961	1.009
% ELIGIBLE SCHOOL LUNCH APPL		30.7%	28.2%	29.0%	29.1%	NA			0.827
CHAPTER 1 PUPILS SERVED	24,480	25,029	25,067	27,330	27,495	12.3%	49.9%		
COMPENSATORY EDUCATION PUPILS	43,305	46,718	46,833	48,881	47,660	10.1%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	14%	14%	13%	12%	14%	0	-2	0.667	0.737
3RD GRADE MATH	6%	5%	4%	3%	3%	-3	-8	0.429	0.500
6TH GRADE READING	19%	18%	15%	12%	12%	-7	-5	0.905	0.750
6TH GRADE MATH	12%	10%	9%	6%	4%	-8	-9	0.667	0.444
COLLEGE GOING RATE	64.3%	65.4%	67.9%	68.0%	71.1%	6.8	5.4	0.902	0.927
HIGH SCHOOL GRADUATES	14,202	14,540	14,294	13,392	12,364	-12.9%	-11.6%		
ANNUAL DROPOUT RATE	5.3%	5.2%	5.5%	5.7%	5.4%	0.1	-0.1	1.060	1.102
ATTENDANCE RATIO	93.37%	93.51%	93.30%	93.33%	93.56%	0.19	0.72	1.029	1.023

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.

DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: UPSTATE SUBURBS

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	154,293,172	180,363,151	200,550,413	232,703,901	233,946,645	51.6%	50.3%	29.9%	28.8%
REVENUES									
STATE SOURCES	1,298,967,398	1,415,546,805	1,541,303,692	1,673,381,850	1,600,084,698	23.2%	34.0%	5.6%	14.8%
LOCAL REVENUE	1,313,806,992	1,411,151,676	1,534,155,153	1,699,452,912	1,866,467,222	42.1%	33.7%	21.8%	14.6%
FEDERAL SOURCES	44,873,614	44,722,454	48,022,357	55,118,651	56,130,654	25.1%	20.6%	7.2%	3.4%
GRAND TOTAL	2,657,648,004	2,871,420,935	3,123,481,202	3,427,953,413	3,522,782,574	32.6%	33.3%	13.6%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	12,675,447	13,180,815	14,048,051	16,324,617	16,798,592	32.5%	39.4%	13.6%	19.4%
CENTRAL ADMIN	55,455,968	60,055,022	66,946,639	72,672,251	78,764,305	42.0%	45.6%	21.7%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	965,356,917	1,061,656,693	1,162,403,039	1,282,921,312	1,398,161,231	44.8%	39.5%	24.1%	19.5%
PPS INSTR SAL	51,046,013	56,401,251	62,819,117	69,894,281	76,242,707	49.4%	58.4%	28.0%	35.7%
CUR DEVL/SUPER	67,829,674	74,544,201	79,844,066	87,692,343	95,411,798	40.7%	38.2%	20.5%	18.4%
BOCES INSTR EXP	140,432,336	155,965,674	177,416,936	194,669,617	216,131,360	53.9%	60.0%	31.9%	37.1%
OTHER INSTR EXP	238,024,312	264,558,231	291,659,231	324,858,155	347,606,496	46.0%	55.1%	25.2%	32.9%
COMMUN SERVICE	1,265,401	769,822	930,587	1,555,746	1,707,533	34.9%	49.6%	15.6%	28.2%
OPER & MAINT	231,309,140	237,794,120	257,404,090	276,314,761	291,335,816	26.0%	35.2%	7.9%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	234,798,930	237,877,502	231,168,743	230,041,249	82,945,443	-64.7%	-43.4%	-69.7%	-51.5%
HEALTH INS (GF)	94,939,342	105,528,650	124,025,244	147,543,097	174,451,349	83.8%	76.2%	57.5%	51.0%
OTH EMP BEN(GF)	136,820,335	143,841,389	159,533,950	180,077,036	193,671,716	41.6%	36.6%	21.3%	17.1%
OTH UNDIST (GF)	58,179,979	73,153,585	77,253,605	79,483,389	84,589,141	45.4%	24.7%	24.6%	6.9%
EMP BEN (SAF)	7,366,995	6,699,122	7,564,370	8,417,565	7,116,240	-2.0%	39.3%	-16.1%	19.4%
OTH UNDIST(SAF)	62,635	127,230	179,037	210,370	177,154	182.8%	-31.6%	142.4%	-41.4%
OTHER	17,929,427	15,792,403	21,356,338	27,485,867	25,396,898	41.6%	12.6%	21.4%	-3.5%
SUB TOTAL	2,313,492,851	2,507,645,710	2,734,542,043	3,000,161,646	3,090,607,779	33.6%	34.2%	14.5%	15.0%
TUITION	14,579,512	17,710,889	22,626,352	26,059,892	30,892,191	111.9%	86.2%	81.6%	59.6%
TRANSPORTATION	155,949,571	163,368,181	177,131,468	189,299,183	204,054,675	30.8%	38.7%	12.1%	18.9%
DEBT SERVICE	154,682,912	146,125,302	157,104,400	165,451,438	182,913,946	18.3%	15.8%	1.3%	-0.8%
GRAND TOTAL	2,638,704,855	2,834,850,046	3,091,404,292	3,380,972,130	3,508,468,581	33.0%	34.2%	13.9%	15.0%

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: UPSTATE SUBURBS

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (TYPE/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (TYPE/ST)
UNRESERVED FUND BAL EXC BS	291.18	342.38	382.21	445.03	445.45	320.38	0.909	496.04	0.898
REVENUES									
STATE SOURCES	2,451.43	2,687.12	2,937.43	3,200.23	3,046.70	2,355.59	1.041	3,212.89	0.948
LOCAL REVENUE	2,479.43	2,678.78	2,923.80	3,250.09	3,554.10	3,119.36	0.795	4,246.19	0.837
FEDERAL SOURCES	84.69	84.90	91.52	105.41	106.88	229.04	0.370	281.36	0.380
GRAND TOTAL	5,015.55	5,450.80	5,952.75	6,555.73	6,707.67	5,704.00	0.879	7,740.44	0.867
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	23.92	25.02	26.77	31.22	31.99	21.49	1.113	30.50	1.049
CENTRAL ADMIN	104.66	114.00	127.59	138.98	149.97	112.77	0.928	167.22	0.897
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	1,821.83	2,015.34	2,215.32	2,453.50	2,662.22	2,157.72	0.844	3,063.95	0.869
PPS INSTR SALARY	96.33	107.07	119.72	133.67	145.17	102.69	0.938	165.59	0.877
CURR DEVL/SUPERV	128.01	141.51	152.17	167.71	181.67	154.42	0.829	217.30	0.836
BOCES INSTR EXPENSE	265.03	296.07	338.12	372.29	411.53	170.40	1.555	277.66	1.482
OTHER INSTR EXPENSES	449.20	502.21	555.85	621.27	661.87	594.17	0.756	938.42	0.705
COMMUNITY SERVICE	2.39	1.46	1.77	2.98	3.25	13.23	0.181	20.15	0.161
OPERATION & MAINTENANCE	436.53	451.40	490.56	528.43	554.73	460.79	0.947	634.56	0.874
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	443.12	450.99	440.56	439.94	157.94	521.03	0.850	300.27	0.526
HEALTH INSURANCE (GF)	179.17	200.32	236.37	282.17	332.17	196.10	0.914	351.76	0.944
OTHER EMPLOYEE BENEFITS (GF)	258.21	273.05	304.04	344.39	368.77	322.95	0.800	449.27	0.821
OTHER UNDISTRIBUTED (GF)	109.80	138.87	147.23	152.01	161.06	100.56	1.092	127.67	1.262
EMPLOYEE BENEFITS (SAF)	13.90	12.72	14.40	16.10	13.74	45.46	0.306	64.48	0.213
OTHER UNDISTRIBUTED (SAF)	0.12	0.24	0.34	0.40	0.34	0.49	0.245	0.34	1.000
OTHER	33.84	29.98	40.70	52.56	48.36	64.99	0.521	74.51	0.649
TOTAL EXCLUDING TUTITION, TRANS & DEBT SERVICE	4,366.05	4,760.25	5,211.51	5,737.61	5,884.78	5,039.27	0.866	6,883.64	0.855
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	0.882	0.889	0.884	0.867	0.838				
CAADM .5(1/2 K + PRE K ENRL)	529882	526789	524712	522894	525187				

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: UPSTATE SUBURBS

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 DIST TYPE %	1985-86 STATE %	1985-86 INDEX (TYPE/ST)	1989-90 DIST TYPE %	1989-90 STATE %	1989-90 INDEX (TYPE/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	DIST TYPE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	48.88%	41.30%	1.184	45.42%	41.51%	1.094	301,117,300	72,305,188	34.8%	42.1%
LOCAL REVENUE	49.43%	54.69%	0.904	52.99%	54.86%	0.966	552,760,230	285,841,117	63.9%	55.4%
FEDERAL SOURCES	1.69%	4.02%	0.420	1.59%	3.63%	0.438	11,257,040	3,230,356	1.3%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		865,134,570	361,376,662	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.48%	0.38%	1.263	0.48%	0.39%	1.231	4,123,145	1,720,946	0.5%	0.4%
CENTRAL ADMIN	2.10%	2.00%	1.050	2.24%	2.17%	1.032	23,308,337	12,045,041	2.7%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	36.58%	38.19%	0.958	39.85%	39.68%	1.004	432,804,314	232,867,258	49.8%	44.0%
PPS INSTR SALARY	1.93%	1.82%	1.060	2.17%	2.14%	1.014	25,196,694	14,293,987	2.9%	3.1%
CURR DEVL/SUPERV	2.57%	2.73%	0.941	2.72%	2.81%	0.968	27,582,124	13,938,237	3.2%	3.1%
BOCES INSTR EXPENSE	5.32%	3.02%	1.762	6.16%	3.60%	1.711	75,699,024	44,792,240	8.7%	5.3%
OTHER INSTR EXPENSES	9.02%	10.52%	0.857	9.91%	12.15%	0.816	109,582,184	59,874,455	12.6%	16.9%
COMMUNITY SERVICE	0.05%	0.23%	0.217	0.05%	0.26%	0.192	442,132	197,955	0.1%	0.3%
OPERATION & MAINTENANCE	8.77%	8.16%	1.075	8.30%	8.22%	1.010	60,026,676	18,365,654	6.9%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	8.90%	9.22%	0.965	2.36%	3.89%	0.607	-151,853,487	-163,714,685	-17.5%	-11.7%
HEALTH INSURANCE (GF)	3.60%	3.47%	1.037	4.97%	4.56%	1.090	79,512,007	54,562,444	9.1%	7.7%
OTHER EMP BENEFITS (GF)	5.19%	5.72%	0.907	5.52%	5.82%	0.948	56,851,381	29,194,326	6.5%	6.1%
OTHER UNDISTRIBUTED (GF)	2.20%	1.78%	1.236	2.41%	1.65%	1.461	26,409,162	14,312,915	3.0%	1.9%
EMPLOYEE BENEFITS (SAF)	0.28%	0.80%	0.350	0.21%	0.84%	0.250	-150,755	-1,182,677	0.0%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.00%	0.01%	0.000	0.01%	0.00%	0.000	114,519	89,186	0.0%	0.0%
OTHER	0.68%	1.15%	0.591	0.72%	0.96%	0.750	7,467,471	3,835,715	0.9%	0.4%
SUBTOTAL	87.68%	89.20%		88.09%	89.15%		777,114,928	335,158,016	89.3%	89.0%
TUITION	0.55%	1.18%	0.466	0.88%	1.64%	0.537	16,312,679	11,895,096	1.9%	3.0%
TRANSPORTATION	5.91%	5.32%	1.111	5.82%	5.49%	1.060	48,105,104	18,925,285	5.5%	6.0%
DEBT SERVICE	5.86%	4.31%	1.360	5.21%	3.72%	1.401	28,231,034	2,074,340	3.2%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		869,763,726	368,052,719	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: UPSTATE SUBURBS

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
FISCAL CHARACTERISTICS									
HEALTH MEASURES									
PROPERTY VALUE/PUPIL	85247	91288	97290	103547	114553	34.4%	47.5%	0.906	0.825
INCOME/PUPIL	40716	44796	48607	53066	58202	42.9%	44.4%	0.861	0.852
CAL COMB WLTH RATIO	0.882	0.889	0.884	0.867	0.838	- 0.044	0.000		
LOCAL REVENUE EFFORT RATE	22.72	23.17	22.84	23.00	21.68	-$ 1.04	-$ 6.70	0.868	1.112
STATE REVENUE AS A % OF TOTAL EXPENDITURES	49.2%	49.9%	49.9%	49.5%	45.7%	-3.5	-0.1	1.180	1.099
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL BS	5.8%	6.4%	6.5%	6.9%	6.7%	0.9	0.7	1.055	1.081
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	16	16	17	17	17	6.3%	6.3%	1.000	1.000
SPEC ED TCH EXP MED YRS (SLF-RPT)	8	9	9	9	10	25.0%	22.2%	0.889	0.909
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	34,730	35,382	35,892	36,923	37,418	7.7%	5.9%		
% PERMANENT	89.0%	87.8%	86.9%	86.9%	84.7%	-4.3	-4.9	1.079	1.091
% PROVISIONAL	9.2%	10.5%	11.2%	8.8%	11.1%	1.9	1.2	0.692	0.766
% OTHER	0.8%	0.7%	0.8%	4.3%	4.2%	NA	NA		1.167
% NONE	1.0%	1.0%	1.2%	0.0%	0.0%	NA	NA		0.000
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	2,506	2,664	2,863	3,051	3,222	28.6%	8.1%		
% PERMANENT	72.3%	73.9%	75.3%	78.4%	75.0%	2.7	3.8	1.097	1.076
% PROVISIONAL	25.1%	23.5%	21.8%	14.2%	16.9%	-8.2	-7.4	0.962	0.904
% OTHER	0.3%	0.4%	0.3%	7.4%	8.1%	NA	NA		1.884
% NONE	2.3%	2.2%	2.5%	0.0%	0.0%	NA	NA		0.000
TEACHER TURNOVER RATE (SLF-RPT)	9.6%	9.2%	8.5%	8.3%	7.9%	-1.7	-1.2	0.787	0.718
TEACHER SALARIES (SLF-RPT)						1989-90 CPI ADJUSTED	% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	18,200	19,706	21,238	23,500	25,457	31,817	39.9%	32.3% 19.9%	0.854	0.902
11-15 YRS TOT ED EXP	24,640	26,138	27,996	29,749	31,581	37,0[illegible]	28.1%	24.5% 9.8%	0.837	0.862
21-25 YRS TOT ED EXP	31,743	33,865	36,523	39,516	42,771	36,6[illegible]	34.7%	31.0% 15.5%	0.865	0.890
INDEX OF:									
11-15 YRS TO 5 YRS	1.355	1.326	1.318	1.266	1.241				
21-25 YRS TO 11-15 YRS	1.287	1.296	1.305	1.328	1.354				
21-25 YRS TO 5 YRS	1.744	1.719	1.720	1.682	1.680				

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4B

DISTRICT TYPE: UPSTATE SUBURBS

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	612	582	626	375				
EST % FOR INCREASED FTE	NA	13%	12%	12%	8%				
EST % FOR SALARY INCREASES	NA	87%	88%	88%	92%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	529882	526789	524712	522894	525187	-0.9%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	525075	521601	519899	517173	519329	-1.1%	-2.3%		
PRE K @ .5	459	397	619	680	616	34.2%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	252554	259345	267105	275881	284188	12.5%	6.4%		
7-9	129371	121246	117196	115925	116674	-9.8%	-7.5%		
10-12	140127	137843	131475	121639	114341	-18.4%	-16.5%		
UNGRADED SECONDARY	2564	2770	3504	3048	3510	36.9%	-2.8%		
SECONDARY PUPILS	272062	261859	252175	240612	234525	-13.8%	-11.6%		
K-12 (1/2 K @ .5)	524616	521204	519280	516493	518713	-1.1%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	33,642	34,254	34,836	35,462	35,837	6.5%	5.4%		
PUPIL/TEACHER (FTE)	15.6	15.2	14.9	14.6	14.5	-7.1%	-7.5%	0.981	0.986
TOTAL PROF STAFF (FTE)	38,837	39,662	40,376	41,259	41,783	7.6%	6.9%		
PUPIL/PROF STAFF (FTE)	13.5	13.1	12.9	12.5	12.4	-8.1%	-9.0%	1.007	1.016
PUPIL PERS STAFF (FTE)	2,532	2,674	2,758	2,948	3,046	20.3%	18.7%		
PUPIL/PERS STAFF (FTE)	207.2	194.9	188.3	175.2	170.3	-17.8%	-17.9%	1.038	1.040
PRNC CUR DEV SUPV STAFF (FTE)	2,011	2,079	2,098	2,137	2,211	9.9%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	260.9	250.7	247.5	241.7	234.6	-10.1%	-9.6%	1.212	1.206
ADMIN STAFF (FTE)	433	438	433	460	445	2.8%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	1211.6	1190.0	1199.3	1122.8	1165.6	-3.8%	-1.3%	0.756	0.737
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	21.4	21.2	21.1	20.8	20.8	-2.8%	-3.1%	0.960	0.963
COMMON BRANCH	22.6	22.5	22.6	22.6	22.6	0.0%	-1.7%	0.946	0.962
ENGLISH 7	21.6	21.5	21.4	21.3	21.4	-0.9%	-2.1%	0.915	0.926
MATH 9	24.2	23.4	23.2	23.3	23.1	-4.5%	-4.1%	0.931	0.928
AMERICAN STUDIES	22.4	22.1	22.0	21.4	20.6	-8.0%	-7.0%	0.922	0.912
REGENTS BIOLOGY	23.9	22.7	22.4	21.9	21.9	-8.4%	-6.6%	0.926	0.909
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.9	4.9	4.9	4.9	4.9	0.0%	0.0%	1.021	1.021
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.2	2.2	2.2	2.2	2.2	0.0%	4.8%	1.048	1.000
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	3.7%	3.8%	4.0%	4.2%	4.5%	0.8	2.4	0.101	0.115
NONWHITE PROF STAFF	0.6%	0.7%	0.6%	0.7%	0.7%	0.1	1.7	0.050	0.051

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

DISTRICT TYPE: UPSTATE SUBURBS

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
SPECIAL NEED PUPILS									
HC PUPILS	45758	47726	48275	48449	51023	11.5%	4.4%		
HC PUPILS AS % OF CAADM	8.6%	9.1%	9.2%	9.3%	9.7%	1.1	0.6	0.835	0.890
% ELIGIBLE SCHOOL LUNCH APPL		14.6%	13.2%	12.9%	12.9%	NA			0.366
CHAPTER 1 PUPILS SERVED	37,700	37,625	39,350	39,754	39,189	3.9%	49.9%		
COMPENSATORY EDUCATION PUPILS	75,185	72,489	73,144	72,504	71,480	-4.9%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	7%	8%	8%	7%	9%	2	-2	0.333	0.474
3RD GRADE MATH	3%	3%	2%	1%	1%	-2	-8	0.214	0.167
6TH GRADE READING	10%	10%	9%	7%	7%	-3	-5	0.476	0.438
6TH GRADE MATH	6%	6%	5%	4%	2%	-4	-9	0.333	0.222
COLLEGE GOING RATE	68.0%	69.7%	72.3%	73.3%	75.1%	7.1	5.4	0.954	0.979
HIGH SCHOOL GRADUATES	42,801	43,131	43,676	40,412	36,948	-13.7%	-11.6%		
ANNUAL DROPOUT RATE	2.9%	3.0%	2.9%	3.0%	2.7%	-0.2	-0.1	0.580	0.551
ATTENDANCE RATIO	94.82%	94.74%	94.75%	94.90%	95.15%	0.33	0.72	1.045	1.041

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.

DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

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FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: RURAL

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	DISTRICT TYPE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	87,519,887	97,770,736	110,829,297	125,144,277	111,606,843	27.5%	50.3%	9.3%	28.8%
REVENUES									
STATE SOURCES	626,093,410	705,089,287	788,117,349	876,561,184	871,862,595	39.3%	34.0%	19.3%	14.8%
LOCAL REVENUE	407,302,810	434,602,836	462,271,715	514,231,569	570,286,306	40.0%	33.7%	20.0%	14.6%
FEDERAL SOURCES	27,101,426	28,286,930	30,675,557	34,737,774	38,319,377	41.4%	20.6%	21.2%	3.4%
GRAND TOTAL	1,060,497,646	1,167,979,053	1,281,064,621	1,425,530,527	1,480,468,278	39.6%	33.3%	19.6%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	6,734,388	7,600,878	8,361,930	9,011,422	9,575,172	42.2%	39.4%	21.9%	19.4%
CENTRAL ADMIN	28,553,012	30,947,630	34,183,582	37,582,633	40,820,688	43.0%	45.6%	22.5%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	362,056,929	405,962,544	451,789,844	501,231,193	548,553,189	51.5%	39.5%	29.8%	19.5%
PPS INSTR SAL	17,151,128	18,816,213	21,052,975	24,147,450	27,016,698	57.5%	58.4%	35.0%	35.7%
CUR DEVL/SUPER	19,104,782	21,153,107	23,650,266	25,824,040	28,722,630	50.3%	38.2%	28.8%	18.4%
BOCES INSTR EXP	78,846,214	89,771,089	104,731,678	118,649,040	133,013,359	68.7%	60.0%	44.6%	37.1%
OTHER INSTR EXP	96,621,538	107,851,238	119,938,248	133,174,656	139,790,493	44.7%	55.1%	24.0%	32.9%
COMMUN SERVICE	370,449	460,114	475,725	850,498	965,050	160.5%	49.6%	123.3%	28.2%
OPER & MAINT	88,197,832	91,115,315	96,311,219	105,608,506	107,768,066	22.2%	35.2%	4.7%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	85,344,829	87,201,685	86,752,730	86,794,350	44,070,207	-48.4%	-43.4%	-55.7%	-51.5%
HEALTH INS (GF)	42,222,188	46,800,782	56,836,078	67,688,543	79,484,153	88.3%	76.2%	61.3%	51.0%
OTH EMP BEN (GF)	51,526,157	54,232,726	60,507,268	68,391,468	73,980,442	43.6%	36.6%	23.0%	17.1%
OTH UNDIST (GF)	21,406,623	27,397,041	29,670,460	30,590,189	33,563,896	56.8%	24.7%	34.4%	6.9%
EMP BEN (SAF)	4,611,510	4,588,879	5,131,135	5,800,212	5,185,584	12.4%	39.3%	-3.6%	19.4%
OTH UNDIST(SAF)	80,807	15,289	4,967	902	3,705	-95.4%	-31.6%	-96.1%	-41.4%
OTHER	12,127,699	12,271,368	14,954,752	12,657,124	11,227,670	-7.4%	12.6%	-20.7%	-3.5%
SUB TOTAL	914,957,385	1,006,185,898	1,114,352,857	1,227,978,246	1,283,742,002	40.3%	34.2%	20.2%	15.0%
TUITION	4,166,640	4,768,039	6,393,406	6,881,011	8,418,005	102.0%	86.2%	73.1%	59.6%
TRANSPORTATION	70,399,313	73,613,952	79,983,518	84,702,619	90,608,104	28.7%	38.7%	10.3%	18.9%
DEBT SERVICE	61,141,746	65,235,253	62,443,427	84,095,862	102,126,536	67.0%	15.8%	43.1%	-0.8%
GRAND TOTAL	1,050,665,099	1,149,803,154	1,263,173,212	1,403,657,756	1,484,894,625	41.3%	34.2%	21.1%	15.0%

######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: RURAL

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (TYPE/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (TYPE/ST)
UNRESERVED FUND BAL EXC B5	394.17	438.66	496.22	558.19	495.01	320.38	1.230	496.04	0.998
REVENUES									
STATE SOURCES	2,819.78	3,163.44	3,528.64	3,909.82	3,866.99	2,355.59	1.197	3,212.89	1.204
LOCAL REVENUE	1,834.40	1,949.88	2,069.73	2,293.68	2,529.40	3,119.36	0.588	4,246.19	0.596
FEDERAL SOURCES	122.06	126.91	137.34	154.94	169.96	229.04	0.533	281.36	0.604
GRAND TOTAL	4,776.24	5,240.23	5,735.71	6,358.44	6,566.35	5,704.00	0.837	7,740.44	0.848
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	30.33	34.10	37.44	40.19	42.47	21.49	1.411	30.50	1.392
CENTRAL ADMIN	128.60	138.85	153.05	167.63	181.05	112.77	1.140	167.22	1.083
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	1,630.62	1,821.38	2,022.80	2,235.69	2,433.01	2,157.72	0.756	3,063.95	0.794
PPS INSTR SALARY	77.24	84.42	94.26	107.71	119.83	102.69	0.752	165.59	0.724
CURR DEVL/SUPERV	86.05	94.91	105.89	115.19	127.39	154.42	0.557	217.30	0.586
BOCES INSTR EXPENSE	355.11	402.77	468.91	529.12	589.96	170.40	2.064	277.66	2.125
OTHER INSTR EXPENSES	435.16	483.88	537.00	594.01	620.02	594.17	0.732	938.42	0.661
COMMUNITY SERVICE	1.67	2.06	2.13	3.79	4.28	13.23	0.126	20.15	0.212
OPERATION & MAINTENANCE	397.22	408.80	431.21	471.06	477.99	460.79	0.862	634.56	0.753
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	384.37	391.24	388.42	387.14	195.47	521.03	0.738	300.27	0.651
HEALTH INSURANCE (GF)	190.16	209.98	254.47	301.92	352.54	196.10	0.970	351.76	1.002
OTHER EMPLOYEE BENEFITS (GF)	232.06	243.32	270.91	305.05	328.13	322.95	0.719	449.27	0.730
OTHER UNDISTRIBUTED (GF)	96.41	122.92	132.84	136.44	148.87	100.56	0.959	127.67	1.166
EMPLOYEE BENEFITS (SAF)	20.77	20.59	22.97	25.87	23.00	45.46	0.457	64.48	0.357
OTHER UNDISTRIBUTED (SAF)	0.36	0.07	0.02	0.00	0.02	0.49	0.735	0.34	0.059
OTHER	54.62	55.06	66.96	56.46	49.80	64.99	0.840	74.51	0.668
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	4,120.76	4,514.33	4,989.29	5,477.28	5,693.80	5,039.27	0.818	6,883.64	0.827
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB HLTH RATIO	0.683	0.681	0.666	0.643	0.611				
CAADM .5(1/2 K + PRE K ENRL)	222036	222887	223349	224195	225463				

######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: RURAL

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 DIST TYPE %	1985-86 STATE %	1985-86 INDEX (TYPE/ST)	1989-90 DIST TYPE %	1989-90 STATE %	1989-90 INDEX (TYPE/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	DIST TYPE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	59.04%	41.30%	1.430	58.89%	41.51%	1.419	245,769,185	121,092,834	58.5%	42.1%
LOCAL REVENUE	38.41%	54.69%	0.702	38.52%	54.86%	0.702	162,983,496	81,432,554	38.8%	55.4%
FEDERAL SOURCES	2.56%	4.02%	0.637	2.59%	3.63%	0.713	11,217,951	5,738,280	2.7%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		419,970,632	208,263,668	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.64%	0.38%	1.684	0.64%	0.39%	1.641	2,841,784	1,472,391	0.7%	0.4%
CENTRAL ADMIN	2.72%	2.00%	1.360	2.75%	2.17%	1.267	12,267,676	6,430,318	2.8%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	34.46%	38.19%	0.902	36.94%	39.68%	0.931	186,496,260	108,053,154	42.9%	44.0%
PPS INSTR SALARY	1.63%	1.82%	0.896	1.82%	2.14%	0.850	9,865,570	6,002,182	2.3%	3.1%
CURR DEVL/SUPERV	1.82%	2.73%	0.667	1.93%	2.81%	0.687	9,616,848	5,509,512	2.2%	3.1%
BOCES INSTR EXPENSE	7.50%	3.02%	2.483	8.96%	3.60%	2.489	54,166,845	35,145,935	12.5%	5.3%
OTHER INSTR EXPENSES	9.20%	10.52%	0.875	9.41%	12.15%	0.774	43,168,955	23,178,915	9.9%	16.9%
COMMUNITY SERVICE	0.04%	0.23%	0.174	0.06%	0.26%	0.231	594,601	456,599	0.1%	0.3%
OPERATION & MAINTENANCE	8.39%	8.16%	1.028	7.26%	8.22%	0.883	19,570,234	4,159,401	4.5%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	8.12%	9.22%	0.881	2.97%	3.89%	0.763	-41,274,622	-47,576,662	-9.5%	-11.7%
HEALTH INSURANCE (GF)	4.02%	3.47%	1.159	5.35%	4.56%	1.173	37,261,965	25,895,731	8.6%	7.7%
OTHER EMP BENEFITS (GF)	4.90%	5.72%	0.857	4.98%	5.82%	0.856	22,454,285	11,875,082	5.2%	6.1%
OTHER UNDISTRIBUTED (GF)	2.04%	1.78%	1.146	2.26%	1.65%	1.370	12,157,273	7,357,636	2.8%	1.3%
EMPLOYEE BENEFITS (SAF)	0.44%	0.80%	0.550	0.35%	0.84%	0.417	-574,074	-167,465	0.1%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.01%	0.01%	1.000	0.00%	0.00%	0.000	-77,102	-77,632	0.0%	0.0%
OTHER	1.15%	1.15%	1.000	0.76%	0.96%	0.792	-900,029	-2,505,586	-0.2%	0.4%
SUBTOTAL	87.08%	89.20%		86.45%	89.15%		368,784,617	185,209,511	84.9%	89.0%
TUITION	0.40%	1.18%	0.339	0.57%	1.64%	0.348	4,251,365	3,047,590	1.0%	3.0%
TRANSPORTATION	6.70%	5.32%	1.259	6.10%	5.49%	1.111	20,208,791	7,251,832	4.7%	6.0%
DEBT SERVICE	5.82%	4.31%	1.350	6.88%	3.72%	1.849	40,984,790	26,380,695	9.4%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		434,229,526	221,889,595	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

DISTRICT TYPE: RURAL

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
FISCAL CHARACTERISTICS									
WEALTH MEASURES									
PROPERTY VALUE/PUPIL	77817	81773	85779	89380	96566	24.1%	47.5%	0.827	0.696
INCOME/PUPIL	25605	28141	30237	32720	36065	40.9%	44.4%	0.541	0.528
CAL COMB WLTH RATIO	0.683	0.681	0.666	0.643	0.611	- 0.072	0.000		
LOCAL REVENUE EFFORT RATE	18.95	19.33	18.99	19.56	19.23	$ 0.28	-$ 6.70	0.724	0.987
STATE REVENUE AS A % OF TOTAL EXPENDITURES	59.6%	61.3%	62.5%	62.6%	58.8%	-0.8	-0.1	1.429	1.413
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL 85	8.3%	8.5%	8.8%	8.9%	7.5%	-0.8	0.7	1.509	1.210
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	14	14	15	15	15	7.1%	6.3%	0.875	0.882
SPEC ED TCH EXP MED YRS (SLF-RPT)	7	7	8	8	8	14.3%	22.2%	0.778	0.727
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	15,235	15,577	15,913	16,470	16,647	9.3%	5.9%		
% PERMANENT	83.3%	81.9%	80.6%	81.9%	79.2%	-4.1	-4.9	1.010	1.021
% PROVISIONAL	13.8%	14.8%	16.0%	12.5%	15.0%	1.2	1.2	1.038	1.034
% OTHER	1.4%	1.6%	1.5%	5.6%	5.8%	NA	NA		1.611
% NONE	1.5%	1.8%	1.9%	0.1%	0.1%	NA	NA		0.023
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	845	908	987	1,086	1,169	38.3%	8.1%		
% PERMANENT	57.5%	60.7%	62.0%	70.1%	65.2%	7.7	3.8	0.873	0.935
% PROVISIONAL	38.3%	32.3%	30.5%	20.1%	22.3%	-16.0	-7.4	1.467	1.193
% OTHER	0.5%	0.7%	0.6%	9.7%	12.1%	NA	NA		2.814
% NONE	3.7%	6.4%	6.9%	0.2%	0.4%	NA	NA		0.055
TEACHER TURNOVER RATE (SLF-RPT)	10.6%	10.1%	9.5%	9.3%	8.5%	-2.1	-1.2	0.869	0.773
TEACHER SALARIES (SLF-RPT)					1989-90 CPI ADJUSTED		% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	17,100	18,575	20,249	22,540	24,091 20,646	40.9%	32.3% 20.7%	0.802	0.854
11-15 YRS TOT ED EXP	22,470	23,849	25,471	27,359	29,524 25,302	31.4%	24.5% 12.6%	0.763	0.806
21-25 YRS TOT ED EXP	27,972	29,930	32,193	34,715	37,593 32,217	34.4%	31.0% 15.2%	0.763	0.783
INDEX OF:									
11-15 YRS TO 5 YRS	1.314	1.284	1.258	1.214	1.226				
21-25 YRS TO 11-15 YRS	1.245	1.255	1.264	1.269	1.273				
21-25 YRS TO 5 YRS	1.636	1.611	1.590	1.540	1.560				

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4B

DISTRICT TYPE: RURAL

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	347	359	350	154				
EST % FOR INCREASED FTE	NA	15%	16%	16%	8%				
EST % FOR SALARY INCREASES	NA	85%	84%	84%	92%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	222036	222887	223349	224195	225463	1.5%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	219450	219332	219956	220601	221390	0.9%	-2.3%		
PRE K @ .5	145	219	288	367	391	169.7%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	111834	114345	117815	121284	123954	10.8%	6.4%		
7-9	54762	51637	50206	49702	50156	-8.4%	-7.5%		
10-12	52037	52420	50819	48452	46064	-11.5%	-16.5%		
UNGRADED SECONDARY	672	711	828	796	825	22.8%	-2.8%		
SECONDARY PUPILS	107471	104768	101853	98950	97045	-9.7%	-11.6%		
K-12 (1/2 K @ .5)	219305	219113	219668	220234	220999	0.8%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	14,859	15,206	15,565	15,915	16,069	8.1%	5.4%		
PUPIL/TEACHER (FTE)	14.8	14.4	14.1	13.8	13.8	-6.8%	-7.5%	0.931	0.939
TOTAL PROF STAFF (FTE)	16,885	17,290	17,723	18,183	18,433	9.2%	6.9%		
PUPIL/PROF STAFF (FTE)	13.0	12.7	12.4	12.1	12.0	-7.7%	-9.0%	0.970	0.984
PUPIL PERS STAFF (FTE)	928	980	1,049	1,123	1,187	27.9%	18.7%		
PUPIL/PERS STAFF (FTE)	236.3	223.6	209.4	196.1	186.2	-21.2%	-17.9%	1.184	1.137
PRNC CUR DEV SUPV STAFF (FTE)	736	739	752	776	795	8.0%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	298.0	298.1	292.1	283.8	278.0	-6.7%	-9.6%	1.385	1.429
ADMIN STAFF (FTE)	294	300	294	296	300	2.0%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	745.9	730.4	747.2	744.0	736.7	-1.2%	-1.3%	0.466	0.466
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	20.7	20.3	20.4	20.3	20.0	-3.4%	-3.1%	0.928	0.926
COMMON BRANCH	21.1	21.4	21.4	21.4	21.5	1.9%	-1.7%	0.883	0.915
ENGLISH 7	19.8	19.2	19.2	19.2	19.8	0.0%	-2.1%	0.839	0.857
MATH 9	21.6	20.5	20.7	20.4	20.4	-5.6%	-4.2%	0.831	0.819
AMERICAN STUDIES	20.0	19.8	19.4	18.8	18.0	-10.0%	-7.0%	0.823	0.796
REGENTS BIOLOGY	21.1	20.4	20.1	19.0	19.4	-8.1%	-6.6%	0.818	0.805
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	5.0	5.1	5.1	5.1	5.1	2.0%	0.0%	1.042	1.063
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.6	2.6	2.6	2.6	2.7	3.8%	4.8%	1.238	1.227
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	3.2%	3.4%	3.7%	3.8%	4.1%	0.9	2.4	0.087	0.105
NONWHITE PROF STAFF	0.6%	0.7%	0.7%	0.9%	0.9%	0.3	1.7	0.050	0.066

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

DISTRICT TYPE: RURAL

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	DISTRICT % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (TYPE/ST)	1989-90 INDEX (TYPE/ST)
SPECIAL NEED PUPILS									
HC PUPILS	18120	18906	19819	20458	21974	21.3%	4.4%		
HC PUPILS AS % OF CAADM	8.2%	8.5%	8.9%	9.1%	9.7%	1.5	0.6	0.796	0.890
% ELIGIBLE SCHOOL LUNCH APPL		28.2%	26.4%	25.5%	25.6%	NA			0.727
CHAPTER 1 PUPILS SERVED	23,165	22,872	23,797	22,641	23,622	2.0%	49.9%		
COMPENSATORY EDUCATION PUPILS	35,874	37,766	39,244	36,457	36,928	2.9%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	10%	11%	9%	9%	11%	1	-2	0.476	0.579
3RD GRADE MATH	4%	4%	3%	2%	2%	-2	-8	0.286	0.333
6TH GRADE READING	14%	13%	12%	8%	8%	-6	-5	0.667	0.500
6TH GRADE MATH	10%	8%	7%	5%	3%	-7	-9	0.556	0.333
COLLEGE GOING RATE	59.2%	59.3%	61.9%	64.1%	65.7%	6.5	5.4	0.830	0.857
HIGH SCHOOL GRADUATES	15,660	16,080	16,477	15,789	14,470	-7.6%	-11.4%		
ANNUAL DROPOUT RATE	3.4%	3.5%	3.5%	3.6%	3.1%	-0.3	-0.1	0.680	0.633
ATTENDANCE RATIO	94.81%	94.84%	94.69%	94.77%	94.95%	0.14	0.72	1.045	1.038

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.

DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: ALBANY - GLENS FALLS

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	REGION % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	REGION % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	33,185,350	37,388,293	43,889,429	51,929,146	58,452,974	76.1%	50.3%	51.0%	28.8%
REVENUES									
STATE SOURCES	335,551,669	372,227,662	409,690,449	445,832,545	428,493,088	27.7%	34.0%	9.4%	14.8%
LOCAL REVENUE	343,291,347	372,401,808	412,734,442	457,477,978	502,637,778	46.4%	33.7%	25.5%	14.6%
FEDERAL SOURCES	17,354,975	17,395,774	19,759,269	20,860,711	21,715,715	25.1%	20.6%	7.2%	3.4%
GRAND TOTAL	696,197,991	762,025,244	842,184,160	924,171,234	952,846,581	36.9%	33.3%	17.3%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	3,408,615	3,544,112	3,762,822	4,505,075	4,736,545	39.0%	39.4%	19.1%	19.4%
CENTRAL ADMIN	15,194,259	16,591,405	18,385,340	20,954,478	22,852,176	50.4%	45.6%	28.9%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	252,756,603	278,746,102	310,476,159	342,612,009	375,572,215	48.6%	39.5%	27.3%	19.5%
PPS INSTR SAL	14,198,682	15,218,027	17,264,349	19,186,456	20,522,964	44.5%	58.4%	23.9%	35.7%
CUR DEVL/SUPER	19,159,753	20,808,678	22,831,619	24,686,013	26,915,542	40.5%	38.2%	20.4%	18.4%
BOCES INSTR EXP	34,894,473	40,120,985	45,304,679	50,167,264	58,101,004	66.5%	60.0%	42.7%	37.1%
OTHER INSTR EXP	65,471,413	73,244,082	82,308,404	93,090,289	100,885,128	54.1%	55.1%	32.1%	32.9%
COMMUN SERVICE	1,650,763	726,190	794,348	1,187,407	911,173	-44.8%	49.6%	-52.7%	28.2%
OPER & MAINT	62,077,931	64,640,764	69,179,726	75,196,208	80,758,572	30.1%	35.2%	11.5%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	60,772,042	61,821,119	60,412,051	61,412,879	12,733,289	-79.0%	-43.4%	-82.0%	-51.5%
HEALTH INS (GF)	27,495,031	32,824,428	37,568,614	47,032,267	51,012,558	85.5%	76.2%	59.0%	51.0%
OTH EMP BEN(GF)	36,012,861	37,733,676	41,286,215	46,590,434	51,077,411	41.8%	36.6%	21.5%	17.1%
OTH UNDIST (GF)	14,196,967	17,838,682	24,823,880	18,781,238	25,101,761	76.7%	24.7%	33.4%	6.9%
EMP BEN (SAF)	2,950,510	3,305,200	3,628,319	4,055,826	3,573,688	21.1%	39.3%	3.8%	19.4%
OTH UNDIST(SAF)	0	7,295	7,590	21,504	14,433	DNA	-31.6%	DNA	-41.4%
OTHER	3,923,386	4,041,425	3,821,797	3,616,967	6,898,876	75.8%	12.6%	50.7%	-3.5%
SUB TOTAL	614,163,289	671,212,170	741,845,912	813,096,314	838,667,325	36.6%	34.2%	17.0%	15.0%
TUITION	9,056,114	9,723,598	11,113,778	11,931,112	13,158,566	45.3%	86.2%	24.5%	59.6%
TRANSPORTATION	37,971,153	40,768,339	45,180,869	48,893,530	53,968,151	42.1%	38.7%	21.8%	18.9%
DEBT SERVICE	33,435,031	34,818,948	34,841,699	39,624,315	44,622,614	33.5%	15.8%	14.4%	-0.8%
GRAND TOTAL	694,625,586	756,523,050	832,982,260	913,545,272	950,416,660	36.8%	34.2%	17.3%	15.0%

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: ALBANY - GLENS FALLS

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (REG/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (REG/ST)
UNRESERVED FUND BAL EXC 85	232.99	263.55	310.46	366.89	410.18	320.38	0.727	496.04	0.827
REVENUES									
STATE SOURCES	2,355.91	2,623.87	2,898.04	3,149.94	3,006.84	2,355.59	1.000	3,212.89	0.936
LOCAL REVENUE	2,410.25	2,625.10	2,919.57	3,232.21	3,527.13	3,119.36	0.773	4,246.19	0.831
FEDERAL SOURCES	121.85	122.62	139.77	147.39	152.38	229.04	0.532	281.36	0.542
GRAND TOTAL	4,888.00	5,371.60	5,957.39	6,529.54	6,686.36	5,704.00	0.857	7,740.44	0.864
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	23.93	24.98	26.62	31.83	33.24	21.49	1.114	30.50	1.090
CENTRAL ADMIN	106.68	116.95	130.05	148.05	160.36	112.77	0.946	167.22	0.959
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	1,774.60	1,964.91	2,196.23	2,420.65	2,635.48	2,157.72	0.822	3,063.95	0.860
PPS INSTR SALARY	99.69	107.27	122.12	135.56	144.01	102.69	0.971	165.59	0.870
CURR DEVL/SUPERV	134.52	146.68	161.50	174.41	188.87	154.42	0.871	217.30	0.869
BOCES INSTR EXPENSE	244.99	282.82	320.47	354.45	407.71	170.40	1.438	277.66	1.468
OTHER INSTR EXPENSES	459.67	516.31	582.23	657.71	707.94	594.17	0.774	938.42	0.754
COMMUNITY SERVICE	11.59	5.12	5.62	8.39	6.39	13.23	0.876	20.15	0.317
OPERATION & MAINTENANCE	435.85	455.66	489.36	531.28	566.70	460.79	0.946	634.56	0.893
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	426.68	435.78	427.34	433.90	89.35	521.03	0.819	300.27	0.298
HEALTH INSURANCE (GF)	193.04	231.38	265.68	332.30	357.97	196.10	0.984	351.76	1.018
OTHER EMPLOYEE BENEFITS (GF)	252.85	265.99	292.05	329.17	358.42	322.95	0.783	449.27	0.798
OTHER UNDISTRIBUTED (GF)	99.68	125.75	175.40	132.69	155.09	100.56	0.991	127.67	1.215
EMPLOYEE BENEFITS (SAF)	20.72	23.30	25.67	28.66	25.08	45.46	0.456	64.48	0.389
OTHER UNDISTRIBUTED (SAF)	0.00	0.05	0.05	0.15	0.10	0.49	0.000	0.34	0.294
OTHER	27.55	28.49	27.03	25.55	48.41	64.99	0.424	74.51	0.650
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	4,312.04	4,731.44	5,247.62	5,744.76	5,885.14	5,039.27	0.856	6,883.64	0.855
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB MLTH RATIO	0.901	0.899	0.891	0.875	0.848				
CAADM .5(1/2 K + PRE K ENRL)	142430	141862	141368	141537	142506				

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991 — PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: ALBANY - GLENS FALLS

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 REGION %	1985-86 STATE %	1985-86 INDEX (REG/ST)	1989-90 REGION %	1989-90 STATE %	1989-90 INDEX (REG/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	REGION PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	48.20%	41.30%	1.167	44.97%	41.51%	1.083	92,941,419	31,666,907	36.2%	42.1%
LOCAL REVENUE	49.31%	54.69%	0.902	52.75%	54.86%	0.962	159,346,431	87,469,229	62.1%	55.4%
FEDERAL SOURCES	2.49%	4.02%	0.619	2.28%	3.63%	0.628	4,360,740	1,255,393	1.7%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		256,648,590	120,391,529	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.49%	0.38%	1.289	0.50%	0.39%	1.282	1,327,930	650,604	0.5%	0.4%
CENTRAL ADMIN	2.19%	2.00%	1.095	2.40%	2.17%	1.106	7,657,917	4,390,056	3.0%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	36.39%	38.19%	0.953	39.52%	39.68%	0.996	122,815,612	69,108,785	48.0%	44.0%
PPS INSTR SALARY	2.04%	1.87%	1.091	2.16%	2.14%	1.009	6,324,282	3,389,498	2.5%	2.1%
CURR DEVL/SUPERV	1.76%	1.77%	1.001	1.83%	1.81%	1.007	7,755,789	3,906,866	3.0%	2.4%
BOCES INSTR EXPENSE	3.02%	3.02%	1.002	4.11%	3.60%	1.697	23,206,531	14,898,087	9.1%	5.3%
OTHER INSTR EXPENSES	9.43%	10.52%	0.896	10.61%	12.15%	0.873	35,413,715	20,987,142	13.8%	16.9%
COMMUNITY SERVICE	0.24%	0.23%	1.043	0.10%	0.26%	0.385	-739,590	-869,888	-0.3%	0.3%
OPERATION & MAINTENANCE	8.94%	8.16%	1.096	8.50%	8.22%	1.034	18,680,641	7,132,165	7.3%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	8.75%	9.22%	0.949	1.34%	3.89%	0.344	-48,038,753	-49,859,613	-18.8%	-11.7%
HEALTH INSURANCE (GF)	3.96%	3.47%	1.141	5.37%	4.56%	1.178	23,517,527	16,222,731	9.2%	7.7%
OTHER EMP BENEFITS (GF)	5.18%	5.72%	0.906	5.37%	5.82%	0.923	15,064,550	7,760,480	5.9%	6.1%
OTHER UNDISTRIBUTED (GF)	2.04%	1.78%	1.146	2.33%	1.65%	1.412	7,904,784	4,744,234	3.1%	1.3%
EMPLOYEE BENEFITS (SAF)	0.42%	0.80%	0.525	0.38%	0.84%	0.452	623,178	112,141	0.2%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.00%	0.01%	0.000	0.00%	0.00%	0.000	14,433	12,369	0.0%	0.0%
OTHER	0.56%	1.15%	0.487	0.73%	0.96%	0.760	2,975,490	1,988,951	1.2%	0.4%
SUBTOTAL	88.42%	89.20%		88.24%	89.15%		224,504,036	104,574,609	87.8%	89.0%
TUTITON	1.30%	1.18%	1.102	1.38%	1.64%	0.841	4,102,452	2,220,777	1.6%	3.0%
TRANSPORTATION	5.47%	5.32%	1.028	5.68%	5.49%	1.035	15,996,998	8,279,552	6.3%	6.0%
DEBT SERVICE	4.81%	4.31%	1.116	4.70%	3.72%	1.263	11,187,583	4,806,549	4.4%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		255,791,074	119,881,492	100.0%	100.0%

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: ALBANY - GLENS FALLS

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
FISCAL CHARACTERISTICS									
WEALTH MEASURES									
PROPERTY VALUE/PUPIL	87220	92040	97093	102717	112946	29.5%	47.5%	0.927	0.814
INCOME/PUPIL	41458	45347	49485	54401	60452	45.8%	44.4%	0.876	0.885
CAL COMB WLTH RATIO	0.901	0.899	0.891	0.875	0.848	- 0.053	0.000		
LOCAL REVENUE EFFORT RATE	22.07	22.91	23.09	23.50	21.68	-$ 0.39	-$ 6.70	0.843	1.112
STATE REVENUE AS A % OF TOTAL EXPENDITURES	48.3%	49.2%	49.2%	48.8%	45.1%	-3.2	-0.1	1.158	1.084
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL 85	4.8%	4.9%	5.3%	5.7%	6.2%	1.4	0.7	0.873	1.000
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	16	16	16	17	17	6.3%	6.3%	1.000	1.000
SPEC ED TCH EXP MED YRS (SLF-RPT)	9	9	10	10	10	11.1%	22.2%	1.000	0.909
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	9,408	9,587	9,750	10,077	10,179	8.2%	5.9%		
% PERMANENT	89.4%	87.8%	86.8%	86.0%	83.9%	-5.5	-4.9	1.084	1.081
% PROVISIONAL	8.7%	10.4%	11.1%	8.8%	11.0%	2.3	1.2	0.654	0.759
% OTHER	0.8%	0.8%	1.0%	5.1%	5.0%	NA	NA		1.389
% NONE	1.1%	1.0%	1.1%	0.0%	0.0%	NA	NA		0.000
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	635	682	736	804	868	36.7%	8.1%		
% PERMANENT	78.0%	79.3%	78.9%	81.1%	78.0%	0.0	3.8	1.184	1.119
% PROVISIONAL	20.5%	18.9%	19.1%	11.2%	14.6%	-5.9	-7.4	0.785	0.781
% OTHER	0.2%	0.2%	0.1%	7.7%	7.4%	NA	NA		1.721
% NONE	1.4%	1.5%	1.9%	0.0%	0.0%	NA	NA		0.000
TEACHER TURNOVER RATE (SLF-RPT)	10.1%	9.4%	9.0%	8.7%	7.8%	-2.3	-1.2	0.828	0.709
TEACHER SALARIES (SLF-RPT)					1989-90 CPI ADJUSTED		% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	19,000	20,106	21,604	23,600	25,824	22,131 35.9%	32.3% 16.5%	0.891	0.915
11-15 YRS TOT ED EXP	24,997	26,397	28,265	30,458	32,409	27,775 29.7%	24.5% 11.1%	0.849	0.884
21-25 YRS TOT ED EXP	30,655	32,398	35,132	38,135	41,366	35,451 34.9%	31.0% 15.6%	0.836	0.861
INDEX OF:									
11-15 YRS TO 5 YRS	1.316	1.313	1.308	1.291	1.255				
21-25 YRS TO 11-15 YRS	1.226	1.227	1.243	1.252	1.276				
21-25 YRS TO 5 YRS	1.613	1.611	1.626	1.616	1.602				

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4B

SMSA REGION GROUPING: ALBANY - GLENS FALLS

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	205	200	187	87				
EST % FOR INCREASED FTE	NA	16%	14%	14%	7%				
EST % FOR SALARY INCREASES	NA	84%	86%	86%	93%				
PUPIL COUNTS									
CAADH .5(1/2 K + PRE K ENRL)	142430	141862	141368	141537	142506	0.1%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	140956	140687	140123	140050	140555	-0.3%	-2.3%		
PRE K @ .5	71	65	61	137	168	136.6%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	69054	70811	72643	75098	77021	11.5%	6.4%		
7-9	35308	33170	32231	31662	31699	-10.2%	-7.5%		
10-12	35643	35714	34068	32077	30390	-14.7%	-16.5%		
UNGRADED SECONDARY	880	927	1100	1076	1277	45.1%	-2.8%		
SECONDARY PUPILS	71831	69811	67399	64816	63366	-11.8%	-11.6%		
K-12 (1/2 K @ .5)	140885	140622	140042	139913	140387	-0.4%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	9,048	9,253	9,453	9,640	9,727	7.5%	5.4%		
PUPIL/TEACHER (FTE)	15.6	15.2	14.8	14.5	14.4	-7.7%	-7.5%	0.981	0.980
TOTAL PROF STAFF (FTE)	10,517	10,760	11,021	11,247	11,349	7.9%	6.9%		
PUPIL/PROF STAFF (FTE)	13.4	13.1	12.7	12.4	12.4	-7.5%	-9.0%	1.000	1.016
PUPIL PERS STAFF (FTE)	685	724	775	792	806	17.7%	18.7%		
PUPIL/PERS STAFF (FTE)	205.7	194.2	180.7	176.7	174.2	-15.3%	-17.9%	1.031	1.063
PRNC CUR DEV SUPV STAFF (FTE)	578	597	589	614	607	5.0%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	243.7	235.5	237.8	227.9	231.3	-5.1%	-9.6%	1.132	1.189
ADMIN STAFF (FTE)	131	124	126	136	131	0.0%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	1075.5	1134.0	1111.4	1028.8	1071.7	-0.4%	-1.3%	0.671	0.678
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	21.0	21.0	21.1	21.1	20.6	-1.9%	-3.1%	0.942	0.954
COMMON BRANCH	22.4	22.6	22.5	22.6	22.6	0.9%	-1.7%	0.937	0.962
ENGLISH 7	21.5	22.2	22.2	22.1	22.2	3.3%	-4.1%	0.911	0.931
MATH 9	24.4	23.6	22.9	23.0	23.2	-4.9%	-4.2%	0.938	0.932
AMERICAN STUDIES	22.4	22.6	21.9	21.2	20.8	-8.5%	-7.0%	0.922	0.907
REGENTS BIOLOGY	24.1	22.6	22.2	21.9	21.5	-10.8%	-6.6%	0.934	0.892
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.9	4.9	4.9	4.9	4.9	0.0%	0.0%	1.021	1.021
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.3	2.3	2.3	2.2	2.3	0.0%	4.8%	1.095	1.045
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	6.4%	6.6%	7.0%	7.4%	7.8%	1.4	2.4	0.174	0.199
NONWHITE PROF STAFF	1.3%	1.4%	1.4%	1.5%	1.5%	0.2	1.7	0.109	0.110

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

SMSA REGION GROUPING: ALBANY - GLENS FALLS

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
SPECIAL NEED PUPILS									
HC PUPILS	11139	11383	12281	12585	13258	19.0%	4.4%		
HC PUPILS AS % OF CAADH	7.8%	8.0%	8.7%	8.9%	9.3%	1.5	0.6	0.757	0.853
% ELIGIBLE SCHOOL LUNCH APPL		19.1%	15.9%	17.3%	17.5%	NA			0.497
CHAPTER 1 PUPILS SERVED	10,963	11,787	13,446	13,589	14,131	28.9%	49.9%		
COMPENSATORY EDUCATION PUPILS	17,767	17,684	20,483	20,043	20,224	13.8%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	11%	11%	11%	10%	12%	1	-2	0.524	0.632
3RD GRADE MATH	5%	4%	4%	2%	2%	-3	-8	0.357	0.333
6TH GRADE READING	14%	13%	12%	10%	9%	-5	-8	0.667	0.563
6TH GRADE MATH	9%	8%	7%	5%	3%	-6	-9	0.500	0.333
COLLEGE GOING RATE	66.1%	67.5%	68.9%	70.6%	73.2%	7.1	5.4	0.927	0.954
HIGH SCHOOL GRADUATES	10,740	10,968	10,995	10,313	9,698	-9.7%	-11.6%		
ANNUAL DROPOUT RATE	3.8%	3.6%	3.9%	4.2%	3.9%	-0.3	-0.1	0.760	0.714
ATTENDANCE RATIO	94.02%	94.20%	94.03%	94.31%	94.52%	0.50	0.72	1.036	1.034

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.

DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

SMSA REGION GROUPING:
BINGHAMTON - ELMIRA

RESULTS ARE BASED
ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	REGION % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	REGION % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	16,350,915	19,050,067	19,921,032	21,141,722	23,791,611	45.5%	50.3%	24.7%	28.8%
REVENUES									
STATE SOURCES	150,173,803	163,764,193	177,748,769	193,045,204	188,490,949	25.5%	34.0%	7.6%	14.8%
LOCAL REVENUE	123,229,036	129,706,111	136,353,782	148,286,960	159,951,006	29.8%	33.7%	11.2%	14.6%
FEDERAL SOURCES	5,859,818	5,992,286	6,274,552	7,710,025	8,077,808	37.9%	20.6%	18.1%	3.4%
GRAND TOTAL	279,262,657	299,462,590	320,377,103	349,042,189	356,519,763	27.7%	33.3%	9.4%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	1,222,924	1,262,722	1,387,598	1,421,135	1,535,505	25.6%	39.4%	7.6%	19.4%
CENTRAL ADMIN	5,739,453	6,030,868	6,768,717	6,859,322	7,512,063	30.9%	45.6%	12.2%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	95,106,697	103,109,642	111,511,936	122,054,167	130,811,637	37.5%	39.5%	17.9%	19.5%
PPS INSTR SAL	5,342,275	5,586,837	5,998,700	6,740,395	7,300,992	36.7%	58.4%	17.1%	39.7%
CUR DEVL/SUPER	7,005,498	7,569,157	8,309,235	8,912,116	9,438,631	34.7%	38.2%	15.5%	16.4%
BOCES INSTR EXP	15,533,301	17,101,300	19,743,100	22,298,945	24,433,685	57.3%	60.0%	34.8%	37.1%
OTHER INSTR EXP	24,804,119	27,602,908	31,666,291	33,468,855	35,345,681	42.5%	55.1%	22.1%	32.9%
COMMUN SERVICE	88,346	95,538	155,055	150,632	134,562	52.3%	49.6%	30.5%	28.2%
OPER & MAINT	24,075,874	25,367,826	26,979,521	28,814,267	29,764,593	23.6%	35.2%	5.9%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	23,377,928	23,487,091	22,354,433	21,773,378	4,822,131	-79.4%	-43.4%	-82.3%	-51.5%
HEALTH INS (GF)	13,603,404	14,629,971	16,915,583	20,616,093	23,890,193	75.6%	76.2%	50.5%	51.0%
OTH EMP BEN(GF)	13,961,526	14,253,509	15,600,594	17,105,877	18,450,363	32.2%	36.6%	13.3%	17.1%
OTH UNDIST (GF)	7,733,674	8,596,328	9,264,944	10,243,799	10,520,120	36.0%	24.7%	16.6%	6.9%
EMP BEN (SAF)	1,173,294	1,144,632	1,330,119	1,443,973	1,387,888	18.3%	39.3%	1.4%	19.4%
OTH UNDIST(SAF)	47,341	54,010	65,237	72,444	138,744	193.1%	-31.6%	151.2%	-41.4%
OTHER	915,379	1,379,463	1,871,916	3,978,043	3,083,021	236.8%	12.6%	188.6%	-3.5%
SUB TOTAL	239,733,033	257,271,802	279,922,977	305,953,401	308,569,809	28.7%	34.2%	10.3%	15.0%
TUITION	695,190	935,054	985,841	1,365,440	1,182,089	70.0%	86.2%	45.7%	59.6%
TRANSPORTATION	12,988,292	13,236,360	14,060,344	15,085,406	15,780,958	21.5%	38.7%	4.1%	18.9%
DEBT SERVICE	21,920,474	25,099,395	23,224,241	23,755,506	26,122,750	19.2%	15.8%	2.1%	-0.8%
GRAND TOTAL	275,337,040	296,542,608	318,193,407	346,159,754	351,655,608	27.7%	34.2%	9.5%	15.0%

######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

SMSA REGION GROUPING:
BINGHAMTON - ELMIRA

RESULTS ARE BASED
ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE PUPIL	1985-86 INDEX (REG/ST)	1989-90 STATE PUPIL	1989-90 INDEX (REG/ST)
UNRESERVED FUND BAL EXC 85	288.63	338.87	355.82	379.26	426.85	320.38	0.901	496.04	0.861
REVENUES									
STATE SOURCES	2,650.86	2,913.12	3,174.88	3,463.00	3,381.79	2,355.59	1.125	3,212.89	1.053
LOCAL REVENUE	2,175.23	2,307.28	2,435.50	2,660.09	2,869.75	3,119.36	0.697	4,246.19	0.676
FEDERAL SOURCES	103.44	106.59	112.07	138.31	144.93	229.04	0.452	281.36	0.515
GRAND TOTAL	4,929.53	5,327.00	5,722.45	6,261.41	6,396.46	5,704.00	0.864	7,740.44	0.826
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	21.59	22.46	24.78	25.49	27.55	21.49	1.005	30.50	0.903
CENTRAL ADMIN	101.31	107.28	120.90	123.05	134.78	112.77	0.898	167.22	0.806
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	1,678.82	1,834.17	1,991.78	2,189.51	2,346.94	2,157.72	0.778	3,063.95	0.766
PPS INSTR SALARY	94.30	99.38	107.15	120.91	130.99	102.69	0.918	165.59	0.791
CURR DEVL/SUPERV	123.66	134.64	148.42	159.87	169.34	154.42	0.801	217.30	0.779
BOCES INSTR EXPENSE	274.19	304.21	352.64	400.02	438.37	170.40	1.609	277.66	1.579
OTHR INSTR EXPENSES	437.88	491.02	565.61	600.39	634.15	594.17	0.737	938.42	0.676
COMMUNITY SERVICE	1.56	1.70	2.77	2.70	2.41	13.23	0.118	20.15	0.120
OPERATION & MAINTENANCE	424.99	451.26	481.90	516.89	534.02	460.79	0.922	634.56	0.842
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	412.67	417.80	399.29	390.59	86.52	521.03	0.792	300.27	0.288
HEALTH INSURANCE (GF)	240.13	260.25	302.14	369.83	428.62	196.10	1.225	351.76	1.219
OTHER EMPLOYEE BENEFITS (GF)	246.45	253.55	278.65	306.86	331.03	322.95	0.763	449.27	0.737
OTHER UNDISTRIBUTED (GF)	136.51	152.92	165.49	183.76	188.75	100.56	1.357	127.67	1.478
EMPLOYEE BENEFITS (SAF)	20.71	20.36	23.76	25.90	24.90	49.46	0.456	64.48	0.386
OTHER UNDISTRIBUTED (SAF)	0.84	0.96	1.17	1.30	2.49	0.49	1.714	0.34	7.324
OTHER	16.16	24.54	33.44	71.36	55.31	64.99	0.249	74.51	0.742
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	4,231.75	4,576.49	4,999.87	5,488.45	5,536.18	5,039.27	0.840	6,883.64	0.804
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	0.812	0.814	0.793	0.773	0.739				
CAADM .5(1/2 K + PRE K ENRL)	56651	56216	55986	55745	55737				

######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: BINGHAMTON - ELMIRA

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 REGION %	1985-86 STATE %	1985-86 INDEX (REG/ST)	1989-90 REGION %	1989-90 STATE %	1989-90 INDEX (REG/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	REGION PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	53.78%	41.30%	1.302	52.87%	41.51%	1.274	38,317,146	11,362,940	49.6%	42.1%
LOCAL REVENUE	44.13%	54.69%	0.807	44.86%	54.86%	0.818	36,721,970	13,848,976	47.5%	55.4%
FEDERAL SOURCES	2.10%	4.02%	0.522	2.27%	3.63%	0.625	2,217,990	1,062,863	2.9%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		77,257,106	26,274,780	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.44%	0.38%	1.158	0.44%	0.39%	1.128	312,581	93,004	0.4%	0.4%
CENTRAL ADMIN	2.08%	2.00%	1.040	2.14%	2.17%	0.986	1,772,610	498,385	2.3%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	34.54%	38.19%	0.904	37.20%	39.68%	0.938	35,704,940	16,998,876	46.8%	64.0%
PPS INSTR SALARY	1.94%	1.82%	1.066	2.08%	2.14%	0.972	1,958,717	914,675	2.6%	3.1%
CURR DEVL/SUPERV	2.54%	2.73%	0.930	2.68%	2.81%	0.954	2,433,133	1,083,409	3.2%	3.1%
BOCES INSTR EXPENSE	5.64%	3.02%	1.868	6.95%	3.60%	1.931	8,900,384	4,406,367	11.7%	5.3%
OTHER INSTR EXPENSES	9.01%	10.52%	0.856	10.05%	12.15%	0.827	10,539,562	5,485,130	13.8%	16.9%
COMMUNITY SERVICE	0.03%	0.23%	0.130	0.04%	0.26%	0.154	46,216	26,974	0.1%	0.3%
OPERATION & MAINTENANCE	8.74%	8.16%	1.071	8.46%	8.22%	1.029	5,688,719	1,432,382	7.5%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	8.49%	9.22%	0.921	1.37%	3.89%	0.352	-18,555,797	-19,245,362	-24.3%	-11.7%
HEALTH INSURANCE (GF)	4.94%	3.47%	1.424	6.79%	4.56%	1.489	10,286,789	6,870,491	13.5%	7.7%
OTHER EMP BENEFITS (GF)	5.07%	5.72%	0.886	5.25%	5.82%	0.902	4,488,837	1,850,435	5.9%	6.1%
OTHER UNDISTRIBUTED (GF)	2.81%	1.78%	1.579	2.99%	1.65%	1.812	2,786,446	1,282,069	3.7%	1.3%
EMPLOYEE BENEFITS (SAF)	0.43%	0.80%	0.538	0.39%	0.84%	0.464	214,594	16,126	0.3%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.02%	0.01%	2.000	0.04%	0.00%	0.000	91,403	71,563	0.1%	0.0%
OTHER	0.33%	1.15%	0.287	0.88%	0.96%	0.917	2,167,642	1,726,770	2.8%	0.4%
SUBTOTAL	87.07%	89.20%		87.75%	89.15%		68,836,776	24,711,293	90.2%	89.0%
TUTITON	0.25%	1.18%	0.212	0.34%	1.64%	0.207	486,899	317,860	0.6%	3.0%
TRANSPORTATION	4.72%	5.32%	0.887	4.49%	5.49%	0.818	2,792,666	535,989	3.7%	6.0%
DEBT SERVICE	7.96%	4.31%	1.847	7.43%	3.72%	1.997	4,202,276	466,723	5.5%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		76,318,568	26,031,816	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: BINGHAMTON - ELMIRA

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	1989-90 CPI ADJUSTED	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	% CHANGE CPI ADJUSTED	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
FISCAL CHARACTERISTICS											
WEALTH MEASURES											
PROPERTY VALUE/PUPIL	76254	80624	85128	90761	98517		29.2%	47.5%		0.810	0.710
INCOME/PUPIL	38548	42488	44699	48162	52609		36.5%	44.4%		0.815	0.770
CAL COMB WLTH RATIO	0.812	0.814	0.793	0.773	0.739		- 0.073	0.000			
LOCAL REVENUE EFFORT RATE	22.70	22.87	22.05	22.32	21.27		-$ 1.43	-$ 6.70		0.867	1.091
STATE REVENUE AS A % OF TOTAL EXPENDITURES	54.5%	55.2%	55.9%	55.8%	53.7%		-0.8	-0.1		1.307	1.291
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL DS	5.9%	6.4%	6.3%	6.1%	6.8%		0.9	0.7		1.073	1.097
DISTRICT CHARACTERISTICS											
TCH EXP MED YRS (SLF-RPT)	16	17	17	18	18		12.5%	6.3%		1.000	1.059
SPEC ED TCH EXP MED YRS (SLF-RPT)	9	9	10	10	11		22.2%	22.2%		1.000	1.000
TCH CERT/LIC ST (SLF-RPT)											
# OF TEACHERS	3,697	3,693	3,746	3,824	3,844		4.0%	5.9%			
% PERMANENT	89.3%	87.6%	87.5%	87.6%	86.0%		-3.3	-4.9		1.082	1.108
% PROVISIONAL	9.4%	10.7%	10.4%	8.0%	10.1%		0.7	1.2		0.707	0.697
% OTHER	0.5%	0.7%	0.8%	4.4%	3.8%		NA	NA			1.056
% NONE	0.8%	1.0%	1.2%	0.0%	0.1%		NA	NA			0.023
TCH CERT/LIC ST SPEC ED (SLF-RPT)											
# OF TEACHERS	232	236	246	261	273		17.7%	8.1%			
% PERMANENT	73.7%	77.1%	79.3%	79.7%	81.0%		7.3	3.8		1.118	1.162
% PROVISIONAL	23.7%	18.6%	16.7%	10.3%	11.4%		-12.3	-7.4		0.908	0.610
% OTHER	0.0%	1.3%	1.2%	10.0%	7.7%		NA	NA			1.791
% NONE	2.6%	3.0%	2.8%	0.0%	0.0%		NA	NA			0.000
TEACHER TURNOVER RATE (SLF-RPT)	9.3%	8.0%	7.9%	8.0%	7.4%		-1.9	-1.2		0.762	0.673
TEACHER SALARIES (SLF-RPT)											
5 YRS TOT ED EXP	16,962	18,511	20,024	21,678	23,050	19,754	35.9%	32.3%	16.5%	0.796	0.817
11-14 YRS TOT ED EXP	22,042	23,060	24,442	26,000	27,748	23,780	25.9%	24.5%	7.9%	0.749	0.757
21-25 YRS TOT ED EXP	30,059	30,936	32,495	34,216	36,337	31,141	20.9%	31.0%	3.6%	0.820	0.757
INDEX OF:											
11-14 YRS TO 5 YRS	1.299	1.246	1.221	1.197	1.204						
21-25 YRS TO 11-14 YRS	1.364	1.342	1.329	1.316	1.310						
21-25 YRS TO 5 YRS	1.772	1.671	1.623	1.578	1.576						

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4B

SMSA REGION GROUPING: BINGHAMTON - ELMIRA

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	-1	40	48	12				
EST % FOR INCREASED FTE	NA	0%	10%	10%	3%				
EST % FOR SALARY INCREASES	NA	100%	90%	90%	97%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	56651	56216	55986	55745	55737	-1.6%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	56090	55618	55310	55093	54784	-2.3%	-2.3%		
PRE K @ .5	149	183	273	272	246	91.9%	84.8%		
K-6 (1/2 K @ .5 + UNG EL)	28023	28688	29270	30111	30736	9.7%	6.4%		
7-9	13376	12444	12146	12164	12140	-9.2%	-7.5%		
10-12	14324	14013	13331	12236	11289	-21.2%	-16.9%		
UNGRADED SECONDARY	218	267	290	310	333	52.8%	-2.8%		
SECONDARY PUPILS	27918	26744	25767	24710	23762	-14.9%	-11.6%		
K-12 (1/2 K @ .5)	55941	55432	55037	54821	54498	-2.6%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	3,604	3,603	3,643	3,691	3,703	2.7%	5.4%		
PUPIL/TEACHER (FTE)	15.5	15.4	15.1	14.9	14.7	-3.4%	-7.5%		
TOTAL PROF STAFF (FTE)	4,185	4,213	4,265	4,335	4,333	3.5%	6.9%	0.975	1.000
PUPIL/PROF STAFF (FTE)	13.4	13.2	12.9	12.6	12.6	-6.0%	-9.0%	1.000	1.033
PUPIL PERS STAFF (FTE)	281	298	299	320	311	10.7%	10.7%	0.997	1.070
PUPIL/PERS STAFF (FTE)	199.1	186.0	184.1	171.3	175.2	-12.0%	-17.9%		
PRNC CUR DEV SUPV STAFF (FTE)	235	247	241	266	247	5.1%	7.8%	1.106	1.134
PUPIL/PRNC CUR DEV STAFF (FTE)	238.0	224.4	210.9	206.1	220.6	-7.3%	-9.9%		
ADMIN STAFF (FTE)	39	43	39	40	46	17.9%	-1.3%	0.895	0.750
PUPIL/ADMIN STAFF (FTE)	1434.4	1289.1	1411.2	1370.5	1184.7	-17.4%	-1.3%		
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	21.5	21.1	21.0	21.2	20.7	-3.7%	-3.1%	0.964	0.958
COMMON BRANCH	22.2	22.4	22.5	22.7	22.5	1.4%	-1.7%	0.929	0.927
ENGLISH 7	21.3	21.9	21.8	21.2	21.5	0.9%	-2.1%	0.903	0.931
MATH 9	25.0	23.2	22.8	23.3	23.4	-6.4%	-4.2%	0.962	0.940
AMERICAN STUDIES	21.8	21.6	21.7	21.1	19.9	-8.7%	-7.0%	0.897	0.881
REGENTS BIOLOGY	23.3	22.4	21.5	21.0	22.3	-4.3%	-6.6%	0.903	0.925
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.8	4.8	4.8	4.8	4.8	0.0%	0.0%	1.000	1.000
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.1	2.1	2.1	2.2	2.1	0.0%	4.8%	1.000	0.955
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	4.6%	4.7%	4.8%	5.2%	5.5%	0.9	2.4	0.125	0.140
NONWHITE PROF STAFF	0.9%	0.9%	0.9%	1.0%	0.9%	0.0	1.7	0.076	0.066

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

SMSA REGION GROUPING: BINGHAMTON - ELMIRA

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
SPECIAL NEED PUPILS									
HC PUPILS	4376	4662	4669	4786	4989	14.0%	4.4%		
HC PUPILS AS % OF CAADM	7.7%	8.3%	8.3%	8.6%	9.0%	1.3	0.6	0.748	0.826
% ELIGIBLE SCHOOL LUNCH APPL		22.5%	21.5%	21.1%	21.8%				0.619
CHAPTER 1 PUPILS SERVED	6,019	5,231	4,707	4,673	5,298	NA			
COMPENSATORY EDUCATION PUPILS	8,640	7,773	8,069	8,153	7,340	-15.0%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	10%	11%	10%	10%	12%	2	-2	0.476	0.632
3RD GRADE MATH	4%	4%	3%	2%	2%	-2	-6	0.286	0.333
6TH GRADE READING	13%	12%	11%	9%	10%	-3	-6	0.619	0.625
6TH GRADE MATH	8%	7%	6%	5%	3%	-5	-9	0.444	0.333
COLLEGE GOING RATE	70.2%	70.6%	73.7%	73.1%	75.4%	5.2	5.4	0.985	0.983
HIGH SCHOOL GRADUATES	4,288	4,245	4,371	4,072	3,493	-18.5%	-11.6%		
ANNUAL DROPOUT RATE	3.4%	3.7%	3.7%	3.6%	3.3%	-0.1	-0.1	0.680	0.673
ATTENDANCE RATIO	95.04%	94.82%	94.85%	94.71%	95.01%	-0.03	0.12	1.048	1.039

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.

DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: POUGHKEEPSIE - NEWBURG

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	% CHANGE 1985-86 TO 1989-90 REGION	% CHANGE 1985-86 TO 1989-90 STATE	% CHANGE 1985-86 TO 1989-90 REGION CPI ADJUSTED	% CHANGE 1985-86 TO 1989-90 STATE CPI ADJUSTED
UNRES FUND BAL	24,526,228	26,392,235	37,212,354	46,401,248	40,795,826	66.3%	50.3%	42.5%	28.8%
REVENUES									
STATE SOURCES	229,851,748	262,427,593	293,882,781	320,456,501	304,174,286	32.3%	34.0%	13.4%	14.8%
LOCAL REVENUE	219,578,240	239,181,296	266,383,292	299,098,122	331,800,168	51.1%	33.7%	29.5%	14.6%
FEDERAL SOURCES	11,876,852	12,451,978	12,717,523	14,814,899	15,580,456	31.2%	20.6%	12.4%	3.4%
GRAND TOTAL	461,306,840	514,060,867	572,983,596	634,369,522	651,554,910	41.2%	33.3%	21.0%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	2,125,608	2,480,478	2,515,235	2,826,788	3,234,654	52.2%	39.4%	30.4%	19.4%
CENTRAL ADMIN	8,487,951	8,965,641	10,347,564	11,630,894	12,634,953	48.9%	45.6%	27.6%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	161,776,100	180,702,631	200,343,030	223,078,836	244,668,259	51.2%	39.5%	29.6%	19.5%
PPS INSTR SAL	9,467,238	11,333,857	12,118,266	13,987,631	15,771,164	61.3%	58.4%	38.2%	35.7%
CUR DEVL/SUPER	12,418,378	13,729,592	14,724,364	16,381,208	17,733,332	42.8%	38.2%	22.4%	18.4%
BOCES INSTR EXP	20,525,313	22,674,639	26,284,508	29,649,684	33,557,831	63.5%	60.0%	40.1%	37.1%
OTHER INSTR EXP	44,247,183	50,059,572	54,547,828	62,155,748	68,377,479	54.5%	55.1%	32.4%	32.9%
COMMUN SERVICE	121,893	185,253	254,389	339,470	464,444	281.0%	49.6%	226.5%	28.2%
OPER & MAINT	39,899,535	40,583,303	45,803,727	51,576,941	55,177,027	38.3%	35.2%	18.5%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	38,705,961	40,021,935	38,746,844	38,699,391	19,189,108	-50.4%	-43.4%	-57.5%	-51.5%
HEALTH INS (GF)	21,944,407	24,749,813	31,835,720	35,454,195	40,654,878	85.2%	76.2%	58.8%	51.0%
OTH EMP BEN(GF)	23,376,383	25,103,965	27,825,170	32,704,089	35,198,782	50.6%	36.6%	29.0%	17.1%
OTH UNDIST (GF)	10,318,215	14,751,303	13,338,086	14,578,116	13,250,657	31.3%	24.7%	12.5%	6.9%
EMP BEN (SAF)	2,202,320	1,932,604	3,512,834	4,011,719	3,518,908	59.8%	39.3%	36.9%	19.4%
OTH UNDIST(SAF)	0	31	18,038	0	0	DNA	-31.6%	DNA	-41.4%
OTHER	11,122,896	11,215,454	7,198,395	11,110,576	9,050,509	-18.6%	12.6%	-30.3%	-3.5%
SUB TOTAL	406,741,381	448,490,071	489,413,998	548,185,286	572,281,985	40.7%	34.2%	20.6%	15.0%
TUITION	4,825,611	5,737,582	7,459,471	7,825,003	10,065,290	108.6%	86.2%	78.8%	59.6%
TRANSPORTATION	29,516,164	31,927,488	36,000,487	38,635,959	42,952,320	45.5%	38.7%	24.7%	18.9%
DEBT SERVICE	20,608,661	22,866,753	24,804,865	24,830,606	28,717,519	39.3%	15.8%	19.4%	-0.8%
GRAND TOTAL	461,691,813	509,021,902	557,678,834	619,476,856	654,017,115	41.7%	34.2%	21.4%	15.0%

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: POUGHKEEPSIE - NEWBURG

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (REG/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (REG/ST)
UNRESERVED FUND BAL EXC B5	281.28	300.05	424.94	533.19	464.91	320.38	0.878	496.04	0.937
REVENUES									
STATE SOURCES	2,636.04	2,983.49	3,355.94	3,682.35	3,466.37	2,355.59	1.119	3,212.89	1.079
LOCAL REVENUE	2,518.21	2,719.21	3,041.91	3,436.92	3,781.20	3,119.36	0.807	4,246.19	0.890
FEDERAL SOURCES	136.21	141.56	145.23	170.24	177.56	229.04	0.595	281.36	0.631
GRAND TOTAL	5,290.46	5,844.26	6,543.07	7,289.51	7,425.13	5,704.00	0.928	7,740.44	0.959
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	24.38	28.20	28.72	32.48	36.86	21.49	1.134	30.50	1.209
CENTRAL ADMIN	97.34	101.93	118.16	133.65	143.99	112.77	0.863	167.22	0.861
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	1,855.32	2,054.37	2,287.78	2,563.39	2,788.24	2,157.72	0.860	3,063.95	0.910
PPS INSTR SALARY	108.57	128.85	138.38	160.73	174.03	102.69	1.057	165.59	1.051
CURR DEVL/SUPERV	142.42	156.09	168.14	188.24	202.09	154.42	0.922	217.30	0.930
BOCES INSTR EXPENSE	235.39	257.78	300.15	340.70	382.43	170.40	1.381	277.66	1.377
OTHER INSTR EXPENSES	507.45	569.12	622.90	714.23	779.23	594.17	0.854	938.42	0.830
COMMUNITY SERVICE	1.40	2.11	2.90	3.90	5.29	13.23	0.106	20.15	0.263
OPERATION & MAINTENANCE	457.58	461.38	523.05	592.67	628.80	460.79	0.993	634.56	0.991
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	443.90	455.00	442.46	444.69	218.68	521.03	0.852	300.27	0.728
HEALTH INSURANCE (GF)	251.69	281.38	363.54	407.40	463.30	196.10	1.283	351.76	1.317
OTHER EMPLOYEE BENEFITS (GF)	268.09	285.40	317.74	375.80	401.13	322.95	0.830	449.27	0.893
OTHER UNDISTRIBUTED (GF)	118.33	167.70	152.31	167.52	154.42	100.56	1.177	127.67	1.210
EMPLOYEE BENEFITS (SAF)	25.26	21.97	40.11	46.10	40.10	45.46	0.556	64.48	0.622
OTHER UNDISTRIBUTED (SAF)	0.00	0.00	0.21	0.00	0.00	0.49	0.000	0.34	0.000
OTHER	127.56	127.51	82.20	127.67	103.14	64.99	1.963	74.51	1.384
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	4,664.68	5,098.80	5,588.77	6,299.17	6,521.73	5,039.27	0.926	6,883.64	0.947
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	0.861	0.868	0.870	0.865	0.868				
CAADM .5(1/2 K + PRE K ENRL)	87196	87960	87571	87025	87750				

#######% REPRESENTS INCREASES OF MORE THAN 10,000%.

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FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: POUGHKEEPSIE - NEWBURG

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 REGION %	1985-86 STATE %	1985-86 INDEX (REG/ST)	1989-90 REGION %	1989-90 STATE %	1989-90 INDEX (REG/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	REGION PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	49.83%	41.30%	1.207	46.68%	41.51%	1.125	74,322,538	30,825,615	39.1%	42.1%
LOCAL REVENUE	47.60%	54.69%	0.870	50.92%	54.86%	0.928	112,221,928	64,774,504	59.0%	55.4%
FEDERAL SOURCES	2.57%	4.02%	0.639	2.39%	3.63%	0.658	3,703,604	1,475,599	1.9%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		190,248,070	97,075,718	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.46%	0.38%	1.211	0.49%	0.39%	1.256	1,109,046	646,490	0.6%	0.4%
CENTRAL ADMIN	1.84%	2.00%	0.920	1.93%	2.17%	0.889	4,147,002	2,340,204	2.2%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	35.04%	38.19%	0.918	37.41%	39.68%	0.943	82,892,159	47,904,598	43.1%	44.0%
PPS INSTR SALARY	2.05%	1.82%	1.126	2.33%	2.14%	1.089	5,803,926	3,620,150	3.0%	3.1%
CURR DEVL/SUPERV	2.69%	2.73%	0.985	2.71%	2.81%	0.964	5,314,954	2,779,088	2.8%	3.1%
BOCES INSTR EXPENSE	4.45%	3.02%	1.474	5.13%	3.60%	1.425	13,032,518	8,233,748	6.8%	5.3%
OTHER INSTR EXPENSES	9.58%	10.52%	0.911	10.45%	12.15%	0.860	24,130,296	14,352,317	12.5%	16.9%
COMMUNITY SERVICE	0.03%	0.23%	0.130	0.07%	0.26%	0.269	342,551	276,136	0.2%	0.3%
OPERATION & MAINTENANCE	8.64%	8.16%	1.059	8.44%	8.22%	1.027	15,277,492	7,387,177	7.9%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	8.38%	9.22%	0.909	2.93%	3.89%	0.753	-19,516,853	-22,260,895	-10.1%	-11.7%
HEALTH INSURANCE (GF)	4.75%	3.47%	1.369	6.22%	4.56%	1.364	18,708,471	12,894,823	9.7%	7.7%
OTHER EMP BENEFITS (GF)	5.06%	5.72%	0.885	5.38%	5.82%	0.924	11,822,399	6,788,973	6.1%	6.1%
OTHER UNDISTRIBUTED (GF)	2.23%	1.78%	1.253	2.07%	1.65%	1.255	3,232,442	1,294,698	1.7%	1.3%
EMPLOYEE BENEFITS (SAF)	0.48%	0.80%	0.600	0.54%	0.84%	0.643	1,316,588	813,384	0.7%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.00%	0.01%	0.000	0.00%	0.00%	0.000	0	0	0.0%	0.0%
OTHER	2.41%	1.15%	2.096	1.38%	0.96%	1.438	-2,072,387	-3,366,610	-1.1%	0.4%
SUBTOTAL	88.10%	89.20%		87.50%	89.15%		165,540,604	83,704,280	86.1%	89.0%
TUTITON	1.05%	1.18%	0.890	1.54%	1.64%	0.939	5,239,679	3,800,343	2.7%	3.0%
TRANSPORTATION	6.39%	5.32%	1.201	6.57%	5.49%	1.197	13,436,186	7,293,974	7.0%	6.0%
DEBT SERVICE	4.46%	4.31%	1.035	4.39%	3.72%	1.180	8,108,858	4,002,253	4.2%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		192,325,302	98,800,855	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: POUGHKEEPSIE - NEWBURG

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90		1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
FISCAL CHARACTERISTICS										
WEALTH MEASURES										
PROPERTY VALUE/PUPIL	81619	86198	92423	99447	115463	41.8%	47.5%		0.865	0.832
INCOME/PUPIL	40637	45173	49544	54956	61985	52.5%	44.4%		0.859	0.908
CAL COMB WLTH RATIO	0.861	0.868	0.870	0.865	0.868	0.007	0.000			
LOCAL REVENUE EFFORT RATE	24.66	25.07	24.09	23.54	20.00	-$ 4.66	-$ 6.70		0.942	1.026
STATE REVENUE AS A % OF TOTAL EXPENDITURES	49.8%	51.6%	52.8%	51.8%	46.6%	-3.2	-0.1		1.194	1.120
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL B5	5.3%	5.2%	6.7%	7.5%	6.2%	0.9	0.7		0.964	1.000
DISTRICT CHARACTERISTICS										
TCH EXP MED YRS (SLF-RPT)	15	15	15	16	16	6.7%	6.3%		0.938	0.961
SPEC ED TCH EXP MED YRS (SLF-RPT)	8	9	9	10	10	25.0%	22.2%		0.889	0.909
TCH CERT/LIC ST (SLF-RPT)										
# OF TEACHERS	5,664	5,882	6,081	6,262	6,340	11.9%	5.9%			
% PERMANENT	86.5%	84.6%	82.5%	84.3%	82.1%	-4.4	-4.9		1.048	1.058
% PROVISIONAL	11.4%	13.3%	15.1%	10.6%	13.0%	1.6	1.2		0.857	0.897
% OTHER	0.9%	0.7%	0.7%	5.1%	4.8%	NA	NA			1.333
% NONE	1.3%	1.3%	1.7%	0.0%	0.1%	NA	NA			0.023
TCH CERT/LIC ST SPEC ED (SLF-RPT)										
# OF TEACHERS	523	545	589	619	645	23.3%	8.1%			
% PERMANENT	70.0%	73.4%	77.1%	80.6%	79.7%	9.7	3.8		1.062	1.143
% PROVISIONAL	28.5%	24.8%	20.9%	10.8%	13.3%	-15.2	-7.4		1.092	0.711
% OTHER	0.0%	0.6%	0.2%	8.6%	7.0%	NA	NA			1.628
% NONE	1.5%	1.3%	1.9%	0.0%	0.0%	NA	NA			0.000
TEACHER TURNOVER RATE (SLF-RPT)	10.4%	10.9%	9.7%	9.6%	8.1%	-2.3	-1.2		0.852	0.736
TEACHER SALARIES (SLF-RPT)					1989-90 CPI ADJUSTED			% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	20,015	21,000	22,900	25,172	27,550	23,610	37.6%	32.3%	18.0%	0.939	0.977
11-15 YRS TOT ED EXP	26,605	28,072	29,955	32,129	34,685	29,725	30.4%	24.5%	11.7%	0.903	0.946
21-25 YRS TOT ED EXP	31,706	34,142	36,543	40,185	43,329	37,133	36.7%	31.0%	17.1%	0.864	0.902
INDEX OF:										
11-15 YRS TO 5 YRS	1.329	1.337	1.308	1.276	1.259					
21-25 YRS TO 11-15 YRS	1.192	1.216	1.220	1.251	1.249					
21-25 YRS TO 5 YRS	1.584	1.626	1.596	1.596	1.573					

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — TABLE 4B — SMSA REGION GROUPING: POUGHKEEPSIE - NEWBURG

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	212	180	115	78				
EST % FOR INCREASED FTE	NA	24%	21%	13%	10%				
EST % FOR SALARY INCREASES	NA	76%	79%	87%	90%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	87196	87960	87571	87025	87750	0.6%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	86365	86966	87369	86363	86810	0.5%	-2.3%		
PRE K @ .5	203	239	244	243	261	28.6%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	43104	44745	46160	47208	48107	11.6%	6.4%		
7-9	20710	19881	19368	19065	19481	-5.9%	-7.5%		
10-12	21418	21152	20631	18987	18131	-15.3%	-16.5%		
UNGRADED SECONDARY	928	949	966	860	830	-10.6%	-2.8%		
SECONDARY PUPILS	43056	41982	40965	38912	38442	-10.7%	-11.6%		
K-12 (1/2 K @ .5)	86162	86727	87125	86120	86549	0.4%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	5,527	5,739	5,919	6,034	6,112	10.6%	5.4%		
PUPIL/TEACHER (FTE)	15.6	15.1	14.7	14.3	14.2	-9.0%	-7.5%	0.981	0.966
TOTAL PROF STAFF (FTE)	6,440	6,711	6,929	7,080	7,181	11.5%	6.9%		
PUPIL/PROF STAFF (FTE)	13.4	12.9	12.6	12.2	12.1	-9.7%	-9.0%	1.000	0.992
PUPIL PERS STAFF (FTE)	460	481	505	539	554	20.4%	18.7%		
PUPIL/PERS STAFF (FTE)	187.3	180.3	172.5	159.8	156.2	-16.6%	-17.9%	0.938	0.954
PRNC CUR DEV SUPV STAFF (FTE)	341	376	378	380	401	17.6%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	252.7	230.7	230.5	226.6	215.8	-14.6%	-9.6%	1.174	1.109
ADMIN STAFF (FTE)	63	58	67	70	66	4.8%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	1367.7	1495.3	1300.4	1230.3	1311.3	-4.1%	-1.3%	0.854	0.830
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	21.6	21.0	21.1	21.1	21.1	-2.3%	-3.1%	0.969	0.977
COMMON BRANCH	22.6	22.8	22.5	22.3	22.4	-0.9%	-1.7%	0.946	0.953
ENGLISH 7	23.0	21.4	21.2	21.3	21.0	-8.7%	-2.1%	0.975	0.909
MATH 9	24.4	24.0	24.0	23.3	23.7	-2.9%	-4.2%	0.938	0.952
AMERICAN STUDIES	22.7	22.9	22.0	22.2	21.1	-7.0%	-7.0%	0.934	0.934
REGENTS BIOLOGY	24.6	23.6	23.0	22.2	22.0	-10.6%	-6.6%	0.953	0.913
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.8	4.9	4.8	4.8	4.8	0.0%	0.0%	1.000	1.000
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.2	2.2	2.2	2.2	2.2	0.0%	4.8%	1.048	1.000
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	14.5%	14.8%	15.1%	15.9%	16.8%	2.3	2.6	0.394	0.429
NONWHITE PROF STAFF	3.9%	3.7%	4.0%	3.7%	4.0%	0.1	1.7	0.328	0.294

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — TABLE 4C — SMSA REGION GROUPING: POUGHKEEPSIE - NEWBURG

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
SPECIAL NEED PUPILS									
HC PUPILS	8074	8691	8654	8838	9291	15.1%	4.4%		
HC PUPILS AS % OF CAADM	9.3%	9.9%	9.9%	10.2%	10.6%	1.3	0.6	0.903	0.972
% ELIGIBLE SCHOOL LUNCH APPL		16.4%	15.0%	14.8%	14.6%	NA			0.415
CHAPTER 1 PUPILS SERVED	9,980	9,217	9,623	10,197	10,235	2.6%	49.9%		
COMPENSATORY EDUCATION PUPILS	13,844	13,066	13,868	14,025	13,731	-0.8%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	10%	10%	8%	8%	11%	1	-2	0.476	0.579
3RD GRADE MATH	5%	4%	2%	2%	3%	-2	-8	0.357	0.500
6TH GRADE READING	14%	13%	11%	8%	10%	-4	-5	0.667	0.625
6TH GRADE MATH	11%	10%	8%	5%	4%	-7	-9	0.611	0.444
COLLEGE GOING RATE	66.5%	66.7%	69.4%	70.7%	71.5%	5.0	5.4	0.933	0.932
HIGH SCHOOL GRADUATES	6,136	6,330	6,424	5,887	5,565	-9.3%	-11.6%		
ANNUAL DROPOUT RATE	4.4%	4.4%	4.6%	4.1%	3.4%	-1.0	-0.1	0.880	0.694
ATTENDANCE RATIO	93.17%	93.09%	92.84%	93.12%	93.62%	0.45	0.72	1.027	1.024

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: BUFFALO ROCHESTER

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	REGION % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	REGION % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	73,622,869	83,888,160	88,810,934	100,873,583	103,248,053	40.2%	50.3%	20.2%	28.8%
REVENUES									
STATE SOURCES	797,883,769	885,651,515	961,221,555	1,092,720,125	1,036,644,677	29.9%	34.0%	11.3%	14.8%
LOCAL REVENUE	837,814,871	879,769,736	936,791,403	1,018,907,391	1,112,528,408	32.8%	33.7%	13.8%	14.6%
FEDERAL SOURCES	56,138,789	54,797,703	63,305,962	65,666,941	66,074,011	17.7%	20.6%	0.9%	3.4%
GRAND TOTAL	1,691,837,429	1,820,218,954	1,961,318,920	2,177,294,457	2,215,247,096	30.9%	33.3%	12.2%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	6,995,481	7,211,480	7,727,623	8,320,745	8,809,637	25.9%	39.4%	7.9%	19.4%
CENTRAL ADMIN	30,268,886	32,788,475	37,577,513	40,785,711	43,971,096	45.3%	45.6%	24.5%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	631,479,778	693,144,698	766,503,447	846,546,936	920,609,706	45.8%	39.5%	24.9%	19.5%
PPS INSTR SAL	35,465,446	39,048,856	40,241,186	47,985,466	52,402,946	47.8%	58.4%	26.6%	35.4%
CUR DEVL/SUPER	52,368,721	59,294,440	63,419,552	69,941,395	75,291,797	43.8%	38.2%	23.2%	18.4%
BOCES INSTR EXP	68,021,121	75,237,908	85,139,347	94,443,581	103,414,082	52.0%	60.0%	30.3%	37.1%
OTHER INSTR EXP	156,264,229	175,108,514	197,783,550	214,619,937	226,261,902	44.8%	55.1%	24.1%	32.9%
COMMUN SERVICE	1,339,272	985,494	1,311,180	2,213,547	2,421,918	80.8%	49.6%	55.0%	28.2%
OPER & MAINT	147,746,930	149,457,936	161,060,393	170,578,057	178,580,438	20.9%	35.2%	3.6%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	154,282,056	154,846,077	148,291,199	148,944,943	44,084,381	-71.4%	-43.4%	-75.5%	-51.5%
HEALTH INS (GF)	51,528,838	54,133,891	60,841,723	74,762,046	90,082,759	74.8%	76.2%	49.8%	51.0%
OTH EMP BEN(GF)	89,242,260	92,662,730	101,057,992	111,931,476	117,586,047	31.8%	36.6%	12.9%	17.1%
OTH UNDIST (GF)	33,351,575	43,361,145	43,692,623	48,324,603	53,842,100	61.4%	24.7%	38.4%	6.9%
EMP BEN (SAF)	9,694,608	11,273,399	19,441,420	27,026,672	24,449,225	152.2%	39.3%	116.1%	19.4%
OTH UNDIST(SAF)	359,294	-116	1,894,858	127,198	15,358	-95.7%	-31.6%	-96.3%	-41.4%
OTHER	15,637,699	18,474,649	19,220,497	19,684,395	15,147,806	-3.1%	12.6%	-17.0%	-3.5%
SUB TOTAL	1,484,046,194	1,607,029,576	1,755,204,103	1,923,833,706	1,956,971,198	31.9%	34.2%	13.0%	15.0%
TUITION	10,858,791	12,664,457	16,581,311	20,606,149	25,960,804	139.1%	86.2%	104.9%	59.6%
TRANSPORTATION	94,829,572	100,893,140	106,447,641	114,805,529	123,793,865	30.5%	38.7%	11.9%	18.9%
DEBT SERVICE	82,771,398	81,112,017	83,581,225	86,071,933	94,644,925	14.3%	15.8%	-2.0%	-0.8%
GRAND TOTAL	1,672,505,879	1,801,699,168	1,961,814,290	2,145,317,279	2,201,370,777	31.6%	34.2%	12.8%	15.0%

####### REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: BUFFALO ROCHESTER

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (REG/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (REG/ST)
UNRESERVED FUND BAL EXC B5	300.27	345.64	367.93	420.15	428.29	320.38	0.937	496.04	0.863
REVENUES									
STATE SOURCES	2,489.02	2,786.76	3,027.14	3,460.59	3,269.80	2,355.59	1.057	3,212.89	1.018
LOCAL REVENUE	2,613.58	2,768.25	2,950.20	3,226.83	3,509.15	3,119.36	0.838	4,246.19	0.826
FEDERAL SOURCES	175.13	172.42	199.37	207.96	208.41	229.04	0.765	281.36	0.741
GRAND TOTAL	5,277.72	5,727.44	6,176.70	6,895.39	6,987.37	5,704.00	0.925	7,740.44	0.903
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	21.82	22.69	24.34	26.35	27.79	21.49	1.015	30.50	0.911
CENTRAL ADMIN	94.42	103.17	118.34	129.17	138.69	112.77	0.837	167.22	0.829
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	1,969.91	2,181.02	2,413.92	2,674.63	2,903.80	2,157.72	0.913	3,063.95	0.948
PPS INSTR SALARY	110.64	122.87	126.73	151.97	165.29	102.69	1.077	165.59	0.998
CURR DEVL/SUPERV	163.37	186.57	199.72	221.50	237.49	154.42	1.058	217.30	1.093
BOCES INSTR EXPENSE	212.19	236.74	268.13	299.10	326.19	170.40	1.245	277.66	1.175
OTHER INSTR EXPENSES	487.47	550.99	622.87	679.69	713.68	594.17	0.820	938.42	0.761
COMMUNITY SERVICE	4.18	3.10	4.13	7.01	7.64	13.23	0.316	20.15	0.379
OPERATION & MAINTENANCE	460.90	470.28	507.22	540.21	563.28	460.79	1.000	634.56	0.888
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	481.29	487.23	467.01	471.70	139.05	521.03	0.924	300.27	0.463
HEALTH INSURANCE (GF)	160.75	170.34	191.61	236.77	284.14	196.10	0.820	351.76	0.808
OTHER EMPLOYEE BENEFITS (GF)	278.39	291.57	318.26	353.21	370.89	322.95	0.862	449.27	0.826
OTHER UNDISTRIBUTED (GF)	104.04	136.44	137.60	153.04	169.83	100.56	1.035	127.67	1.330
EMPLOYEE BENEFITS (SAF)	30.24	35.47	61.23	85.59	77.12	45.46	0.665	64.48	1.196
OTHER UNDISTRIBUTED (SAF)	1.12	0.00	5.97	0.40	0.05	0.49	2.286	0.34	0.147
OTHER	48.78	58.13	60.53	62.34	47.78	64.99	0.751	74.51	0.641
TOTAL EXCLUDING TUTITION, TRANS & DEBT SERVICE	4,629.51	5,056.62	5,527.59	6,092.69	6,172.71	5,039.27	0.919	6,883.64	0.897
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	0.915	0.912	0.905	0.877	0.825				
CAADM .5(1/2 K + PRE K ENRL)	320562	317807	317535	315761	317036				

####### REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: BUFFALO ROCHESTER

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 REGION %	1985-86 STATE %	1985-86 INDEX (REG/ST)	1989-90 REGION %	1989-90 STATE %	1989-90 INDEX (REG/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	REGION PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	47.16%	41.30%	1.142	46.80%	41.51%	1.127	238,760,908	90,520,719	45.6%	42.1%
LOCAL REVENUE	49.52%	54.69%	0.905	50.22%	54.86%	0.915	274,713,537	115,621,975	52.5%	55.4%
FEDERAL SOURCES	3.32%	4.02%	0.826	2.98%	3.63%	0.821	9,935,222	486,638	1.9%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		523,409,667	206,629,332	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.42%	0.38%	1.105	0.40%	0.39%	1.026	1,814,156	554,378	0.3%	0.4%
CENTRAL ADMIN	1.81%	2.00%	0.905	2.00%	2.17%	0.922	13,702,210	7,414,343	2.6%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	37.76%	38.19%	0.989	41.82%	39.68%	1.054	289,129,928	157,482,740	54.7%	44.0%
PPS INSTR SALARY	2.12%	1.82%	1.165	2.38%	2.14%	1.112	16,937,500	9,443,879	3.2%	3.1%
CURR DEVL/SUPERV	3.13%	2.73%	1.147	3.42%	2.81%	1.217	22,923,076	12,156,349	4.3%	3.1%
BOCES INSTR EXPENSE	4.07%	3.02%	1.348	4.70%	3.60%	1.306	35,392,961	20,604,747	6.7%	5.3%
OTHER INSTR EXPENSES	9.34%	10.52%	0.888	10.28%	12.15%	0.846	69,997,673	37,642,221	13.2%	16.9%
COMMUNITY SERVICE	0.08%	0.23%	0.348	0.11%	0.26%	0.423	1,082,646	736,312	0.2%	0.3%
OPERATION & MAINTENANCE	8.83%	8.16%	1.082	8.11%	8.22%	0.987	30,833,508	5,296,505	5.8%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	9.22%	9.22%	1.000	2.00%	3.89%	0.514	-110,197,675	-116,501,741	-20.8%	-11.7%
HEALTH INSURANCE (GF)	3.08%	3.47%	0.888	4.09%	4.56%	0.897	38,553,921	25,672,086	7.3%	4.7%
OTHER EMP BENEFITS (GF)	5.34%	5.72%	0.934	4.34%	4.82%	0.918	28,343,787	11,528,982	5.4%	6.1%
OTHER UNDISTRIBUTED (GF)	1.99%	1.78%	1.118	2.45%	1.65%	1.485	20,490,525	12,791,105	3.9%	1.3%
EMPLOYEE BENEFITS (SAF)	0.58%	0.80%	0.725	1.11%	0.84%	1.321	14,754,617	11,258,378	2.8%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.02%	0.01%	2.000	0.00%	0.00%	0.000	-343,936	-346,132	-0.1%	0.0%
OTHER	0.93%	1.15%	0.809	0.69%	0.96%	0.719	-489,893	-2,656,029	-0.1%	0.4%
SUBTOTAL	88.73%	89.20%		88.90%	89.15%		472,925,004	193,078,123	89.4%	89.0%
TUTITON	0.65%	1.18%	0.551	1.18%	1.64%	0.720	15,102,013	11,389,618	2.9%	3.0%
TRANSPORTATION	5.67%	5.32%	1.066	5.62%	5.49%	1.024	28,964,293	11,261,770	5.5%	6.0%
DEBT SERVICE	4.95%	4.31%	1.148	4.30%	3.72%	1.156	11,873,527	-1,660,697	2.2%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		528,864,898	214,068,877	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: BUFFALO ROCHESTER

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90		1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
FISCAL CHARACTERISTICS										
WEALTH MEASURES										
PROPERTY VALUE/PUPIL	86131	91653	97415	102880	111128	29.0%	47.5%		0.915	0.801
INCOME/PUPIL	43420	46940	40830	44523	48165	34.0%	44.4%		0.918	0.852
CAL COMB WLTH RATIO	0.915	0.912	0.905	0.877	0.825	- 0.090	0.000			
LOCAL REVENUE EFFORT RATE	23.32	23.40	23.08	23.16	22.75	-$ 0.57	-$ 6.70		0.890	1.167
STATE REVENUE AS A % OF TOTAL EXPENDITURES	47.7%	49.2%	49.0%	51.0%	47.1%	-0.6	-0.1		1.144	1.132
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL BS	5.9%	6.2%	6.1%	6.4%	6.3%	0.4	0.7		1.073	1.016
DISTRICT CHARACTERISTICS										
TCH EXP MED YRS (SLF-RPT)	16	17	17	18	18	12.5%	6.3%		1.000	1.059
SPEC ED TCH EXP MED YRS (SLF-RPT)	9	9	10	10	11	22.2%	22.2%		1.000	1.000
TCH CERT/LIC ST (SLF-RPT)										
# OF TEACHERS	21,136	21,576	21,877	22,350	22,728	7.5%	5.9%			
% PERMANENT	88.6%	87.2%	86.1%	85.8%	84.2%	-4.4	-4.9		1.074	1.085
% PROVISIONAL	9.8%	11.1%	12.4%	13.2%	11.7%	1.9	1.2		0.737	0.807
% OTHER	0.5%	0.6%	0.5%	0.8%	3.9%	NA	NA			1.083
% NONE	1.1%	1.1%	1.0%	0.2%	0.1%	NA	NA			0.023
TCH CERT/LIC ST SPEC ED (SLF-RPT)										
# OF TEACHERS	2,314	2,467	2,565	2,571	2,674	15.6%	8.1%			
% PERMANENT	70.3%	71.3%	72.4%	77.1%	75.7%	5.4	3.8		1.067	1.086
% PROVISIONAL	26.8%	26.3%	25.8%	18.3%	18.4%	-8.4	-7.4		1.027	0.984
% OTHER	0.3%	0.2%	0.3%	4.2%	5.9%	NA	NA			1.372
% NONE	2.6%	2.2%	1.6%	0.4%	0.1%	NA	NA			0.014
TEACHER TURNOVER RATE (SLF-RPT)	9.4%	8.5%	8.2%	7.6%	8.1%	-1.3	-1.2		0.770	0.736
					1989-90 CPI ADJUSTED			% CHANGE CPI ADJUSTED		
TEACHER SALARIES (SLF-RPT)										
5 YRS TOT ED EXP	19,020	20,605	22,200	24,297	26,153	22,413	37.5%	32.3%	17.8%	0.892	0.927
11-15 YRS TOT ED EXP	26,800	28,600	30,241	32,328	34,364	29,450	28.2%	24.5%	9.9%	0.910	0.938
21-25 YRS TOT ED EXP	32,784	35,184	38,242	41,579	44,822	38,412	36.7%	31.0%	17.2%	0.894	0.933
INDEX OF:										
11-15 YRS TO 5 YRS	1.409	1.388	1.363	1.331	1.314					
21-25 YRS TO 11-15 YRS	1.223	1.230	1.264	1.286	1.304					
21-25 YRS TO 5 YRS	1.724	1.708	1.723	1.711	1.714					

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4B

SMSA REGION GROUPING: BUFFALO ROCHESTER

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	383	337	290	275				
EST % FOR INCREASED FTE	NA	13%	10%	9%	9%				
EST % FOR SALARY INCREASES	NA	87%	90%	91%	91%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	320562	317807	317535	315761	317036	-1.1%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	318771	315441	314807	312343	314087	-1.5%	-2.3%		
PRE K @ .5	1042	1232	1413	1397	1419	36.2%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	154498	157767	162831	168049	172936	11.8%	6.4%		
7-9	76214	71177	69051	67708	68498	-10.1%	-7.5%		
10-12	81965	80371	76238	70320	65847	-19.7%	-16.5%		
UNGRADED SECONDARY	4852	4894	4274	4869	2387	-11.0%	-2.8%		
SECONDARY PUPILS	163031	156442	150563	142897	139732	-14.3%	-11.6%		
K-12 (1/2 K @ .5)	317729	314209	313394	310946	312668	-1.6%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	20,598	20,981	21,318	21,608	21,883	6.2%	5.4%		
PUPIL/TEACHER (FTE)	15.4	15.0	14.7	14.4	14.3	-7.1%	-7.5%	0.969	0.973
TOTAL PROF STAFF (FTE)	24,132	24,666	25,101	25,582	25,906	7.4%	6.9%		
PUPIL/PROF STAFF (FTE)	13.2	12.7	12.5	12.2	12.1	-8.3%	-9.0%	0.985	0.992
PUPIL PERS STAFF (FTE)	1,598	1,644	1,694	1,746	1,864	16.6%	18.7%		
PUPIL/PERS STAFF (FTE)	198.8	191.1	185.0	178.8	167.7	-15.6%	-17.9%	0.996	1.024
PRNC CUR DEV SUPV STAFF (FTE)	1,366	1,451	1,512	1,544	1,581	15.7%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	232.6	216.4	207.3	201.4	197.8	-15.0%	-9.6%	1.081	1.016
ADMIN STAFF (FTE)	189	197	195	207	192	1.6%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	1681.1	1595.0	1607.1	1502.2	1628.5	-3.1%	-1.3%	1.049	1.030
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	21.8	22.1	21.9	21.5	21.7	-0.5%	-3.1%	0.978	1.005
COMMON BRANCH	23.1	23.4	23.3	23.1	23.2	0.4%	-1.7%	0.967	0.987
ENGLISH 7	22.0	21.8	21.6	21.5	21.8	-0.9%	-2.1%	0.932	0.944
MATH 8	24.7	23.8	23.8	23.9	23.5	-4.9%	-4.2%	0.950	0.944
AMERICAN STUDIES	23.2	22.6	22.6	21.8	21.2	-8.6%	-7.0%	0.955	0.938
REGENTS BIOLOGY	24.4	23.4	23.2	22.5	23.0	-5.7%	-6.6%	0.946	0.954
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.9	4.9	4.8	4.8	4.8	-2.0%	0.0%	1.021	1.000
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.1	2.1	2.1	2.1	2.1	0.0%	4.8%	1.000	0.955
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	18.5%	19.0%	19.5%	20.0%	20.2%	1.7	2.4	0.503	0.515
NONWHITE PROF STAFF	5.7%	5.7%	6.0%	6.1%	6.2%	0.5	1.7	0.479	0.456

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

SMSA REGION GROUPING: BUFFALO ROCHESTER

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
SPECIAL NEED PUPILS									
HC PUPILS	36807	37798	37842	37125	37910	3.0%	4.4%		
HC PUPILS AS % OF CAADM	11.5%	11.9%	11.9%	11.8%	12.0%	0.5	0.6	1.117	1.101
% ELIGIBLE SCHOOL LUNCH APPL		27.3%	26.6%	26.3%	26.0%	NA			0.739
CHAPTER 1 PUPILS SERVED	25,342	25,083	24,727	23,721	25,123	-0.9%	49.9%		
COMPENSATORY EDUCATION PUPILS	51,953	51,853	52,072	49,255	50,667	-2.5%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	11%	12%	10%	10%	12%	1	-2	0.524	0.632
3RD GRADE MATH	5%	4%	3%	2%	2%	-3	-8	0.357	0.333
6TH GRADE READING	14%	14%	12%	10%	10%	-4	-8	0.667	0.625
6TH GRADE MATH	8%	7%	6%	5%	3%	-5	-9	0.444	0.333
COLLEGE GOING RATE	65.8%	68.2%	71.8%	71.9%	74.8%	9.0	5.4	0.923	0.975
HIGH SCHOOL GRADUATES	24,538	24,611	24,880	22,708	20,842	-15.1%	-11.6%		
ANNUAL DROPOUT RATE	3.7%	3.7%	3.8%	4.1%	4.0%	0.3	-0.1	0.740	0.816
ATTENDANCE RATIO	93.93%	93.87%	94.04%	93.96%	94.24%	0.31	0.72	1.035	1.031

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.

DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

SMSA REGION GROUPING:
NEW YORK METRO - LONG ISLAND

RESULTS ARE BASED
ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	REGION % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	REGION % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	203,422,838	243,393,254	274,988,623	310,110,202	324,535,758	59.5%	50.3%	36.7%	28.8%
REVENUES									
STATE SOURCES	3,257,483,428	3,602,079,432	4,012,611,822	4,359,826,840	4,418,075,084	35.6%	34.0%	16.2%	14.8%
LOCAL REVENUE	5,545,248,096	5,870,212,194	6,269,443,545	6,719,556,783	7,306,173,327	31.8%	33.7%	12.9%	14.6%
FEDERAL SOURCES	431,749,276	345,070,289	327,714,144	383,561,591	511,909,940	18.6%	20.6%	1.6%	3.4%
GRAND TOTAL	9,234,480,800	9,817,361,917	10,609,769,511	11,462,945,214	12,236,158,351	32.5%	33.3%	13.6%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	29,197,238	31,472,844	36,722,881	41,767,312	41,687,448	42.8%	39.4%	22.4%	19.4%
CENTRAL ADMIN	178,459,741	192,116,890	213,029,621	234,218,164	261,390,004	46.5%	45.6%	25.5%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	3,588,857,679	3,889,381,943	4,191,594,977	4,533,828,344	4,850,045,374	35.1%	39.5%	15.8%	19.5%
PPS INSTR SAL	158,807,458	178,867,909	203,702,512	230,203,788	257,831,582	62.4%	58.4%	39.1%	35.7%
CUR DEVL/SUPERV	254,906,407	272,052,208	293,001,307	315,736,616	345,332,812	35.5%	38.2%	16.1%	18.4%
BOCES INSTR EXP	168,533,452	184,526,262	208,810,399	239,971,586	264,586,785	57.0%	60.0%	34.2%	37.1%
OTHER INSTR EXP	1,021,959,072	1,139,322,285	1,259,002,451	1,422,867,268	1,627,836,806	59.3%	55.1%	36.5%	32.9%
COMMUN SERVICE	28,997,628	32,858,035	37,683,581	44,656,338	43,615,349	50.4%	49.6%	28.9%	28.2%
OPER & MAINT	713,656,967	740,245,807	840,774,498	964,087,391	1,014,778,370	42.2%	35.2%	21.9%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	868,889,109	820,765,298	847,980,117	739,319,609	594,856,533	-31.5%	-43.4%	-41.3%	-51.5%
HEALTH INS (GF)	300,602,213	337,833,460	425,361,711	480,177,398	619,028,936	72.2%	76.2%	48.0%	51.0%
OTH EMP BEN (GF)	554,760,043	594,960,168	612,441,561	685,857,636	749,945,318	35.2%	36.6%	15.9%	17.1%
OTH UNDIST (GF)	144,186,712	166,830,484	182,167,383	138,549,631	155,392,388	7.7%	24.7%	-9.4%	6.9%
EMP BEN (SAF)	84,863,507	64,604,580	82,746,385	97,302,246	111,852,602	31.8%	39.3%	13.0%	19.4%
OTH UNDIST(SAF)	683,518	315,968	924,486	664,587	671,593	-1.7%	-31.6%	-15.8%	-41.4%
OTHER	109,012,372	68,271,659	92,597,771	108,054,625	128,891,929	18.2%	12.6%	1.3%	-3.5%
SUB TOTAL	8,206,373,116	8,714,424,800	9,528,241,641	10,277,282,549	10,964,723,799	33.6%	34.2%	14.5%	15.0%
TUITION	136,054,419	168,303,849	189,412,045	225,337,993	250,845,373	84.4%	86.2%	58.0%	59.6%
TRANSPORTATION	465,688,049	522,214,850	567,524,662	605,986,897	662,197,242	42.2%	38.7%	21.9%	18.9%
DEBT SERVICE	322,561,404	318,846,518	317,159,757	319,136,472	334,845,647	3.8%	15.8%	-11.0%	-0.8%
GRAND TOTAL	9,130,677,022	9,723,790,035	10,602,338,050	11,427,743,914	12,212,612,101	33.8%	34.2%	14.6%	15.0%

######% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

SMSA REGION GROUPING:
NEW YORK METRO - LONG ISLAND

RESULTS ARE BASED
ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADN)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (REG/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (REG/ST)
UNRESERVED FUND BAL EXC 85	366.36	447.37	517.93	595.39	630.72	320.38	1.144	496.04	1.272
REVENUES									
STATE SOURCES	2,182.19	2,428.87	2,737.04	3,004.34	3,048.49	2,355.59	0.926	3,212.89	0.949
LOCAL REVENUE	3,714.76	3,958.26	4,276.44	4,630.43	5,041.28	3,119.36	1.191	4,246.19	1.187
FEDERAL SOURCES	289.23	232.68	223.54	264.31	353.22	229.04	1.263	281.36	1.255
GRAND TOTAL	6,186.18	6,619.81	7,237.01	7,899.08	8,442.99	5,704.00	1.085	7,740.44	1.091
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	19.56	21.22	25.05	28.78	28.76	21.49	0.910	30.50	0.943
CENTRAL ADMIN	119.55	129.54	145.31	161.40	180.36	112.77	1.060	167.22	1.079
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	2,404.18	2,622.60	2,859.12	3,124.25	3,346.55	2,157.72	1.114	3,063.95	1.092
PPS INSTR SALARY	106.39	120.61	138.95	158.63	177.90	102.69	1.036	162.59	1.074
CURR DEVL/SUPERV	170.76	183.44	199.86	217.59	238.28	154.42	1.106	217.30	1.097
BOCES -NSTR EXPENSE	112.90	124.42	142.23	165.36	182.57	170.40	0.663	277.66	0.658
OTHER INSTR EXPENSES	684.61	768.24	858.78	980.49	1,123.21	594.17	1.152	938.42	1.197
COMMUNITY SERVICE	19.43	22.16	25.70	30.77	30.09	13.23	1.469	20.15	1.493
OPERATION & MAINTENANCE	478.08	499.15	573.50	664.35	700.20	460.79	1.038	634.56	1.103
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	582.07	553.44	578.41	509.46	410.45	521.03	1.117	300.27	1.367
HEALTH INSURANCE (GF)	201.37	227.80	290.14	330.89	427.13	194.10	1.037	351.76	1.018
OTHER EMPLOYEE BENEFITS (GF)	371.63	401.18	417.75	472.62	517.48	322.95	1.151	449.27	1.152
OTHER UNDISTRIBUTED (GF)	96.59	112.49	124.26	95.47	106.12	100.56	0.961	127.67	0.823
EMPLOYEE BENEFITS (SAF)	56.85	43.56	56.44	67.05	77.18	45.46	1.261	64.68	1.197
OTHER UNDISTRIBUTED (SAF)	0.46	0.21	0.63	0.46	0.46	0.49	0.939	0.34	1.353
OTHER	73.03	46.04	63.16	74.46	88.94	64.89	1.124	74.51	1.194
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	5,497.45	5,876.11	6,499.29	7,082.05	7,565.69	5,039.27	1.091	6,883.64	1.099
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB MLTH RATIO	1.115	1.111	1.117	1.135	1.149				
CAADN .5(1/2 K + PRE K ENRL)	1492760	1483027	1466043	1451174	1449269				

######% REPRESENTS INCREASES OF MORE THAN 10,000%.

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FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: NEW YORK METRO - LONG ISLAND

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 REGION %	1985-86 STATE %	1985-86 INDEX (REG/ST)	1989-90 REGION %	1989-90 STATE %	1989-90 INDEX (REG/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	REGION PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	35.28%	41.30%	0.854	36.11%	41.51%	0.870	1,160,591,656	528,806,919	38.7%	42.1%
LOCAL REVENUE	60.05%	54.69%	1.098	59.71%	54.86%	1.088	1,760,925,231	716,142,445	58.7%	55.4%
FEDERAL SOURCES	4.68%	4.02%	1.164	4.18%	3.63%	1.152	80,160,664	6,957,543	2.7%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		3,001,677,551	1,251,906,907	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.32%	0.38%	0.842	0.34%	0.39%	0.872	12,490,210	6,528,905	0.4%	0.4%
CENTRAL ADMIN	1.95%	2.00%	0.975	2.14%	2.17%	0.986	82,930,263	45,551,492	2.7%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	39.21%	38.19%	1.029	39.71%	39.68%	1.001	1,261,187,695	567,631,207	40.9%	44.0%
PPS INSTR SALARY	1.74%	1.82%	0.956	2.11%	2.14%	0.986	99,024,124	62,144,208	3.2%	3.1%
CURR DEVL/SUPERV	1.79%	1.73%	1.022	2.83%	2.81%	1.007	90,426,405	41,043,813	2.9%	3.1%
BOCES INSTR EXPENSE	1.85%	3.02%	0.613	3.17%	3.60%	0.603	96,053,333	58,217,423	3.1%	4.3%
OTHER INSTR EXPENSES	11.19%	10.52%	1.064	13.33%	12.15%	1.097	605,877,734	373,097,071	19.7%	16.9%
COMMUNITY SERVICE	0.32%	0.23%	1.391	0.36%	0.26%	1.385	14,617,721	8,380,726	0.5%	0.3%
OPERATION & MAINTENANCE	7.82%	8.14%	0.958	8.31%	8.22%	1.011	301,121,403	156,008,096	9.8%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	9.52%	9.22%	1.033	4.87%	3.89%	1.252	-274,032,576	-359,097,060	-8.9%	-11.7%
HEALTH INSURANCE (GF)	3.29%	3.47%	0.948	4.25%	4.56%	0.932	218,426,723	144,206,585	7.1%	7.7%
OTHER EMP BENEFITS (GF)	6.08%	5.72%	1.063	6.14%	5.82%	1.055	195,205,275	87,960,238	6.3%	4.7%
OTHER UNDISTRIBUTED (GF)	1.58%	1.78%	0.888	1.25%	1.65%	0.758	8,165,646	-13,620,741	0.3%	-0.7%
EMPLOYEE BENEFITS (SAF)	0.93%	0.80%	1.163	0.92%	0.84%	1.095	26,989,095	10,994,173	0.9%	0.6%
OTHER UNDISTRIBUTED(SAF)	0.01%	0.01%	1.000	0.01%	0.00%	0.000	-11,925	-107,963	0.0%	0.0%
OTHER	1.19%	1.15%	1.035	1.06%	0.96%	1.104	19,879,557	1,448,011	0.6%	0.4%
SUBTOTAL	89.88%	89.20%		89.78%	89.15%		2,758,350,683	1,190,395,180	89.5%	89.0%
TUITION	1.49%	1.18%	1.263	2.05%	1.64%	1.250	114,790,954	78,920,066	3.7%	3.0%
TRANSPORTATION	5.10%	5.32%	0.959	5.42%	5.49%	0.987	196,509,213	101,815,004	6.4%	6.0%
DEBT SERVICE	3.53%	4.31%	0.819	2.74%	3.72%	0.737	12,284,243	-35,598,685	0.4%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		3,081,935,079	1,335,531,549	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4A

SMSA REGION GROUPING: NEW YORK METRO - LONG ISLAND

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
FISCAL CHARACTERISTICS									
HEALTH MEASURES									
PROPERTY VALUE/PUPIL	101994	108318	118121	132391	156666	53.6%	47.5%	1.084	1.129
INCOME/PUPIL	54379	58761	63877	71079	79917	47.0%	44.4%	1.150	1.170
CAL COMB WLTH RATIO	1.115	1.111	1.117	1.135	1.149	0.034	0.000		
LOCAL REVENUE EFFORT RATE	28.71	28.21	24.83	22.31	18.91	-$ 9.80	-$ 6.70	1.096	0.970
STATE REVENUE AS A % OF TOTAL EXPENDITURES	35.7%	37.1%	37.9%	38.2%	36.2%	0.5	-0.1	0.856	0.870
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL BS	5.0%	5.6%	5.8%	6.0%	6.1%	1.1	0.7	0.909	0.984
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	16	16	16	16	16	0.0%	6.3%	1.000	0.941
SPEC ED TCH EXP MED YRS (SLF-RPT)	9	9	10	10	11	22.2%	22.2%	1.000	1.000
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	94,642	95,601	96,375	98,338	98,707	4.3%	5.9%		
% PERMANENT	79.2%	77.9%	76.8%	76.0%	73.7%	-5.5	-4.2	0.960	0.950
% PROVISIONAL	15.1%	15.3%	18.0%	17.3%	16.0%	0.9	1.2	1.135	1.103
% OTHER	0.7%	0.9%	0.8%	2.6%	2.7%	NA	NA		0.750
% NONE	5.1%	5.9%	4.3%	4.1%	7.6%	NA	NA		1.767
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	14,890	14,787	14,607	14,941	15,174	1.9%	8.1%		
% PERMANENT	64.8%	67.4%	68.6%	69.8%	68.0%	3.2	3.8	0.983	0.976
% PROVISIONAL	25.3%	22.6%	25.3%	23.2%	19.1%	-6.2	-7.4	0.969	1.021
% OTHER	0.3%	0.4%	0.3%	1.9%	2.2%	NA	NA		0.512
% NONE	9.5%	9.6%	5.8%	5.1%	10.7%	NA	NA		1.444
TEACHER TURNOVER RATE (SLF-RPT)	13.9%	13.2%	12.7%	12.6%	13.1%	-0.8	-1.2	1.139	1.191
TEACHER SALARIES (SLF-RPT)					1989-90 CPI ADJUSTED		% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	22,731	24,393	26,387	27,880	30,240	25,916	33.0%	32.3% 14.0%	1.066	1.072
11-15 YRS TOT ED EXP	33,777	35,619	37,828	39,968	41,126	35,245	21.8%	24.5% 4.3%	1.147	1.122
21-25 YRS TOT ED EXP	38,050	40,700	43,142	45,800	50,000	42,850	31.4%	31.0% 12.6%	1.037	1.041
INDEX OF:									
11-15 YRS TO 5 YRS	1.486	1.460	1.434	1.434	1.360				
21-25 YRS TO 11-15 YRS	1.127	1.143	1.140	1.146	1.216				
21-25 YRS TO 5 YRS	1.674	1.669	1.635	1.643	1.653				

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — SMSA REGION GROUPING: NEW YORK METRO - LONG ISLAND

TABLE 4B

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	698	826	1140	1063				
EST % FOR INCREASED FTE	NA	6%	7%	9%	10%				
EST % FOR SALARY INCREASES	NA	94%	93%	91%	90%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	1492760	1483027	1466043	1451174	1449269	-2.9%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	1504365	1494846	1482901	1465055	1451455	-3.5%	-2.3%		
PRE K @ .5	4251	5401	5738	7921	9035	112.5%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	754088	761528	768732	771738	777780	3.1%	6.4%		
7-9	348937	334404	326666	324644	327164	-6.2%	-7.5%		
10-12	345035	342883	331647	311187	288284	-16.4%	-16.5%		
UNGRADED SECONDARY	52054	50630	50118	49565	49192	-5.5%	-2.8%		
SECONDARY PUPILS	746026	727917	708431	685396	664640	-10.9%	-11.6%		
K-12 (1/2 K @ .5)	1500114	1489445	1477163	1457134	1442420	-3.8%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	92,107	92,805	93,631	94,771	95,834	4.0%	5.4%		
PUPIL/TEACHER (FTE)	16.3	16.0	15.8	15.4	15.1	-7.4%	-7.5%	1.025	1.027
TOTAL PROF STAFF (FTE)	110,836	111,698	113,290	115,910	117,454	6.0%	6.9%		
PUPIL/PROF STAFF (FTE)	13.5	13.3	13.0	12.6	12.3	-8.9%	-9.0%	1.007	1.008
PUPIL PERS STAFF (FTE)	7,662	7,796	8,205	8,988	8,998	17.4%	16.7%		
PUPIL/PERS STAFF (FTE)	195.8	191.1	180.0	162.1	160.3	-18.1%	-17.9%	0.981	0.979
PRNC CUR DEV SUPV STAFF (FTE)	7,658	7,801	7,904	8,212	8,109	5.9%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	195.9	190.9	186.9	177.4	177.9	-9.2%	-9.6%	0.910	0.914
ADMIN STAFF (FTE)	702	628	663	702	672	-4.3%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	2136.9	2371.7	2228.0	2075.7	2146.5	0.4%	-1.3%	1.334	1.358
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	23.1	22.9	22.6	22.5	22.4	-3.0%	-3.1%	1.036	1.037
COMMON BRANCH	25.2	25.1	24.8	24.6	24.5	-2.8%	-1.7%	1.054	1.043
ENGLISH 7	25.8	25.9	25.6	25.3	25.1	-2.7%	-2.1%	1.093	1.087
MATH 9	27.8	27.5	27.3	27.0	26.9	-3.2%	-4.2%	1.069	1.080
AMERICAN STUDIES	26.3	26.4	26.1	25.8	24.9	-5.3%	-7.0%	1.082	1.102
REGENTS BIOLOGY	27.6	27.1	27.0	26.5	26.4	-4.3%	-6.6%	1.070	1.095
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.7	4.7	4.6	4.7	4.7	0.0%	0.0%	0.979	0.979
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.1	2.1	2.1	2.1	2.1	0.0%	4.8%	1.000	0.955
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	55.3%	56.4%	57.6%	58.5%	59.3%	4.0	2.4	1.503	1.513
NONWHITE PROF STAFF	17.9%	18.4%	19.4%	19.9%	20.8%	2.9	1.7	1.504	1.529

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY — 1985-86 TO 1989-90 — SMSA REGION GROUPING: NEW YORK METRO - LONG ISLAND

TABLE 4C

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
SPECIAL NEED PUPILS									
HC PUPILS	161946	159637	158246	159630	162207	0.2%	4.4%		
HC PUPILS AS % OF CAADM	10.8%	10.8%	10.8%	11.0%	11.2%	0.4	0.6	1.049	1.028
% ELIGIBLE SCHOOL LUNCH APPL		43.7%	41.9%	41.6%	44.2%	NA			1.256
CHAPTER 1 PUPILS SERVED	198,859	174,281	225,480	245,743	339,930	70.9%	49.9%		
COMPENSATORY EDUCATION PUPILS	357,649	345,921	383,833	466,378	473,764	32.5%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	28%	25%	23%	23%	25%	-3	-2	1.333	1.316
3RD GRADE MATH	21%	16%	14%	10%	9%	-12	-8	1.500	1.500
6TH GRADE READING	26%	26%	25%	21%	21%	-5	-5	1.238	1.313
6TH GRADE MATH	24%	24%	23%	17%	14%	-10	-9	1.333	1.556
COLLEGE GOING RATE	77.0%	78.0%	79.9%	80.7%	80.9%	3.9	5.4	1.080	1.055
HIGH SCHOOL GRADUATES	84,679	85,200	85,874	80,504	75,327	-11.0%	-11.6%		
ANNUAL DROPOUT RATE	5.9%	5.9%	6.1%	6.2%	5.6%	-0.3	-0.1	1.180	1.143
ATTENDANCE RATIO	88.22%	88.46%	88.48%	88.83%	89.25%	1.03	0.72	0.972	0.976

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: SYRACUSE UTICA ROME

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	REGION % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	REGION % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	33,138,373	40,420,298	43,996,235	49,823,840	47,639,500	43.8%	50.3%	23.2%	28.8%
REVENUES									
STATE SOURCES	427,876,709	470,007,565	524,868,324	572,233,150	559,903,879	30.9%	34.0%	12.1%	14.8%
LOCAL REVENUE	328,899,895	369,615,087	379,678,170	413,731,054	449,458,550	36.7%	33.7%	17.1%	14.6%
FEDERAL SOURCES	22,667,406	22,095,330	24,872,914	27,145,036	29,112,258	28.4%	20.6%	10.1%	3.4%
GRAND TOTAL	779,444,010	851,717,982	929,419,408	1,013,109,240	1,038,474,687	33.2%	33.3%	14.2%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	3,550,004	4,021,376	4,223,029	5,049,358	4,564,080	28.6%	39.4%	10.2%	19.4%
CENTRAL ADMIN	14,182,062	15,708,951	17,137,789	18,567,220	19,784,309	39.5%	45.6%	19.6%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	283,876,586	319,388,243	351,797,249	388,202,807	419,397,657	47.7%	39.5%	26.6%	19.5%
PPS INSTR SAL	14,336,099	16,233,821	19,034,116	20,817,181	23,626,260	64.8%	58.4%	41.2%	35.7%
CUR DEVL/SUPER	19,794,883	21,872,255	23,886,706	25,654,086	28,014,308	41.5%	38.2%	21.3%	18.4%
BOCES INSTR EXP	29,693,672	34,163,295	38,726,045	43,965,979	49,134,728	65.5%	60.0%	41.8%	37.1%
OTHER INSTR EXP	73,818,820	79,068,826	86,378,215	98,257,765	101,716,386	37.8%	55.1%	18.1%	32.9%
COMMUN SERVICE	738,469	1,117,725	1,155,678	1,123,555	1,272,272	72.3%	49.6%	47.6%	28.2%
OPER & MAINT	69,916,859	71,891,889	77,610,453	81,912,234	85,151,734	21.8%	35.2%	4.4%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	67,028,328	69,937,066	69,248,409	65,167,468	23,797,372	-64.5%	-43.4%	-69.6%	-51.5%
HEALTH INS (GF)	30,221,484	32,930,164	38,476,948	45,357,810	53,802,635	78.0%	76.2%	52.6%	51.0%
OTH EMP BEN(GF)	37,662,276	41,555,945	47,125,249	48,366,453	55,444,623	47.2%	36.6%	26.2%	17.1%
OTH UNDIST (GF)	18,132,976	20,187,834	22,207,559	25,593,180	23,654,226	30.4%	24.7%	11.8%	6.9%
EMP BEN (SAF)	7,923,483	4,284,950	7,915,422	8,730,242	9,111,877	15.0%	39.3%	-1.4%	19.4%
OTH UNDIST(SAF)	78,152	828	62,921	703	10,858	-86.1%	-31.6%	-88.1%	-41.4%
OTHER	9,451,461	8,153,640	8,807,164	13,636,527	8,240,857	-12.8%	12.6%	-25.3%	-3.5%
SUB TOTAL	680,405,614	740,516,808	813,792,952	890,402,568	906,724,182	33.3%	34.2%	14.2%	15.0%
TUITION	3,032,770	1,717,547	3,432,702	2,791,788	4,071,391	34.2%	86.2%	15.0%	59.6%
TRANSPORTATION	40,992,225	43,429,213	47,545,952	50,697,759	54,027,458	31.8%	38.7%	13.0%	18.9%
DEBT SERVICE	56,897,651	46,999,079	56,210,415	55,185,589	60,620,817	6.5%	15.8%	-8.7%	-0.8%
GRAND TOTAL	781,328,253	832,662,637	920,982,016	999,077,707	1,025,443,847	31.2%	34.2%	12.5%	15.0%

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: SYRACUSE UTICA ROME

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (REG/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (REG/ST)
UNRESERVED FUND BAL EXC 85	239.26	294.46	322.63	365.60	348.77	320.38	0.747	496.04	0.703
REVENUES									
STATE SOURCES	2,693.00	2,982.26	3,368.34	3,654.85	3,556.05	2,355.59	1.143	3,212.89	1.107
LOCAL REVENUE	2,070.05	2,281.81	2,422.11	2,642.50	2,854.59	3,119.36	0.664	4,246.19	0.672
FEDERAL SOURCES	142.67	140.20	158.67	173.38	184.90	229.04	0.623	281.36	0.657
GRAND TOTAL	4,905.71	5,404.27	5,929.12	6,470.73	6,595.54	5,704.00	0.860	7,740.44	0.852
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	22.34	25.52	26.94	32.25	28.99	21.49	1.040	30.50	0.950
CENTRAL ADMIN	89.26	99.68	109.33	118.59	125.65	112.77	0.792	167.22	0.751
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	1,786.68	2,026.56	2,244.25	2,479.45	2,663.67	2,157.72	0.828	3,063.95	0.869
PPS INSTR SALARY	90.23	103.01	121.43	132.96	150.05	102.69	0.879	165.59	0.906
CURR DEVL/SUPERV	124.59	138.78	152.38	163.85	177.92	154.42	0.807	217.30	0.819
BOCES INSTR EXPENSE	186.89	216.77	247.05	280.81	312.06	170.40	1.097	277.66	1.124
OTHER INSTR EXPENSES	464.61	501.70	551.04	627.57	646.02	594.17	0.782	938.42	0.688
COMMUNITY SERVICE	4.65	7.09	7.37	7.18	8.08	13.23	0.351	20.15	0.401
OPERATION & MAINTENANCE	440.05	456.16	495.11	523.17	540.81	460.79	0.955	634.56	0.852
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	421.87	443.76	441.76	416.22	151.14	521.03	0.810	300.27	0.503
HEALTH INSURANCE (GF)	190.21	208.95	245.46	289.70	341.71	196.10	0.970	351.76	0.971
OTHER EMPLOYEE BENEFITS (GF)	237.04	263.68	300.63	308.92	352.14	322.95	0.734	449.27	0.784
OTHER UNDISTRIBUTED (GF)	114.13	128.09	141.67	163.46	150.23	100.56	1.135	127.67	1.177
EMPLOYEE BENEFITS (SAF)	49.87	27.19	50.50	55.76	57.87	45.46	1.097	64.48	0.897
OTHER UNDISTRIBUTED (SAF)	0.49	0.01	0.40	0.00	0.07	0.49	1.000	0.34	0.206
OTHER	59.49	51.74	56.18	87.10	52.34	64.99	0.915	74.51	0.702
TOTAL EXCLUDING TUTITION, TRANS & DEBT SERVICE	4,282.38	4,698.68	5,191.50	5,687.00	5,758.77	5,039.27	0.850	6,883.64	0.837
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB WLTH RATIO	0.806	0.820	0.822	0.795	0.756				
CAADM .5(1/2 K + PRE K ENRL)	158885	157601	156755	156568	157451				

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

SMSA REGION GROUPING: SYRACUSE UTICA ROME

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 REGION %	1985-86 STATE %	1985-86 INDEX (REG/ST)	1989-90 REGION %	1989-90 STATE %	1989-90 INDEX (REG/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	REGION PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	54.90%	41.30%	1.329	53.92%	41.51%	1.299	132,027,170	51,960,915	51.0%	42.1%
LOCAL REVENUE	42.20%	54.69%	0.772	43.28%	54.86%	0.789	120,558,656	56,286,082	46.5%	52.4%
FEDERAL SOURCES	2.91%	4.02%	0.724	2.80%	3.63%	0.771	6,444,852	2,281,799	2.5%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		259,030,677	110,528,797	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.45%	0.38%	1.184	0.45%	0.39%	1.154	1,014,070	361,413	0.4%	0.4%
CENTRAL ADMIN	1.82%	2.00%	0.910	1.93%	2.17%	0.889	5,602,247	2,773,091	2.3%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	36.33%	38.19%	0.951	40.90%	39.68%	1.031	135,521,071	75,547,206	55.5%	44.0%
PPS INSTR SALARY	1.83%	1.82%	1.005	2.30%	2.14%	1.075	9,290,161	5,911,606	3.8%	3.1%
CURR DEVL/SUPERV	2.53%	2.73%	0.927	2.73%	2.81%	0.972	8,219,425	4,213,379	3.4%	3.1%
BOCES INSTR EXPENSE	3.80%	3.02%	1.258	4.79%	3.60%	1.331	19,441,056	12,614,790	8.0%	7.3%
OTHER INSTR EXPENSES	9.45%	10.52%	0.898	9.92%	12.15%	0.816	27,897,566	13,352,123	11.4%	16.9%
COMMUNITY SERVICE	0.09%	0.23%	0.391	0.12%	0.26%	0.462	533,803	351,868	0.2%	0.3%
OPERATION & MAINTENANCE	8.95%	8.16%	1.097	8.30%	8.22%	1.010	15,234,875	3,058,177	6.2%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	8.58%	9.22%	0.931	2.32%	3.89%	0.596	-43,230,956	-46,633,980	-17.7%	-11.7%
HEALTH INSURANCE (GF)	3.87%	3.47%	1.115	5.25%	4.56%	1.151	23,581,151	15,887,374	9.7%	7.7%
OTHER EMP BENEFITS (GF)	4.82%	5.72%	0.843	5.41%	5.82%	0.930	17,782,347	9,853,766	7.3%	6.1%
OTHER UNDISTRIBUTED (GF)	2.32%	1.78%	1.303	2.31%	1.65%	1.400	5,521,250	2,138,696	2.3%	1.3%
EMPLOYEE BENEFITS (SAF)	1.01%	0.80%	1.263	0.89%	0.84%	1.060	1,188,394	-114,604	0.5%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.01%	0.01%	1.000	0.00%	0.00%	0.000	-67,294	-68,847	0.0%	0.0%
OTHER	1.21%	1.15%	1.052	0.80%	0.96%	0.833	-1,210,604	-2,389,047	-0.5%	0.4%
SUBTOTAL	87.08%	89.20%		88.42%	89.15%		226,318,568	96,657,010	92.7%	89.0%
TUITION	0.39%	1.18%	0.331	0.40%	1.64%	0.244	1,038,621	456,412	0.4%	3.0%
TRANSPORTATION	9.26%	7.32%	0.987	9.27%	6.49%	0.960	13,035,233	5,309,307	5.3%	6.0%
DEBT SERVICE	7.28%	4.31%	1.689	5.91%	3.72%	1.589	3,723,166	-4,945,611	1.5%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		244,115,594	97,477,124	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

SMSA REGION GROUPING: SYRACUSE UTICA ROME

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
FISCAL CHARACTERISTICS									
WEALTH MEASURES									
PROPERTY VALUE/PUPIL	80425	87207	95833	101067	110118	36.9%	47.5%	0.855	0.793
INCOME/PUPIL	35901	39744	42380	45407	49096	36.8%	44.4%	0.759	0.719
CAL COMB WLTH RATIO	0.806	0.820	0.822	0.795	0.755	- 0.051	0.000		
LOCAL REVENUE EFFORT RATE	20.04	20.08	19.53	19.66	18.84	-$ 1.20	-$ 6.70	0.765	0.967
STATE REVENUE AS A % OF TOTAL EXPENDITURES	54.8%	56.5%	57.1%	57.4%	54.7%	-0.1	-0.1	1.314	1.315
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL B5	5.0%	5.7%	5.6%	5.9%	5.5%	0.5	0.7	0.909	0.887
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	15	15	15	16	16	6.7%	6.3%	0.938	0.941
SPEC ED TCH EXP MED YRS (SLF-RPT)	7	7	8	8	9	28.6%	22.2%	0.778	0.818
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	10,680	10,913	11,086	11,396	11,484	7.5%	5.9%		
% PERMANENT	85.7%	84.6%	83.6%	83.8%	81.6%	-4.1	-4.9	1.039	1.052
% PROVISIONAL	11.7%	13.0%	13.7%	11.0%	13.1%	1.4	1.2	0.880	0.903
% OTHER	0.8%	0.7%	0.6%	5.1%	5.3%	NA	NA		1.472
% NONE	1.8%	1.7%	2.1%	0.0%	0.0%	NA	NA		0.000
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	956	994	1,091	1,167	1,190	24.5%	8.1%		
% PERMANENT	64.3%	66.1%	66.4%	69.2%	67.1%	2.8	3.8	0.976	0.963
% PROVISIONAL	29.4%	27.8%	25.8%	17.6%	19.1%	-10.3	-7.4	1.126	1.021
% OTHER	0.4%	0.3%	0.2%	13.0%	13.9%	NA	NA		3.233
% NONE	5.9%	5.8%	7.6%	0.2%	0.0%	NA	NA		0.000
TEACHER TURNOVER RATE (SLF-RPT)	9.7%	9.7%	9.3%	9.2%	8.4%	-1.3	-1.2	0.795	0.764
TEACHER SALARIES (SLF-RPT)					1989-90 CPI ADJUSTED		% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	17,930	19,395	21,079	22,660	24,711	37.8%	32.3%	18.1%	0.841	0.876
11-15 YRS TOT ED EXP	23,464	24,675	26,262	28,022	29,855	27.2%	24.5%	9.0%	0.797	0.815
21-25 YRS TOT ED EXP	30,475	32,026	34,270	36,837	39,300	29.0%	31.0%	10.5%	0.831	0.818
INDEX OF:									
11-15 YRS TO 5 YRS	1.309	1.272	1.245	1.237	1.208				
21-25 YRS TO 11-15 YRS	1.299	1.298	1.305	1.315	1.316				
21-25 YRS TO 5 YRS	1.700	1.651	1.626	1.626	1.590				

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4B

SMSA REGION GROUPING: SYRACUSE UTICA ROME

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	224	193	219	59				
EST % FOR INCREASED FTE	NA	12%	13%	14%	5%				
EST % FOR SALARY INCREASES	NA	88%	87%	86%	95%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	158885	157601	156755	156568	157451	-0.9%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	159179	157786	156740	156198	157001	-1.4%	-2.3%		
PRE K @ .5	601	380	660	460	700	16.5%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	79953	81537	82971	85533	87920	10.0%	6.4%		
7-9	38916	36895	35634	35030	35072	-9.9%	-7.5%		
10-12	38226	37546	35755	33459	31719	-17.0%	-16.5%		
UNGRADED SECONDARY	1483	1428	1720	1716	1590	7.2%	-2.8%		
SECONDARY PUPILS	78625	75869	73109	70205	68381	-13.0%	-11.6%		
K-12 (1/2 K @ .5)	158578	157406	156080	155738	156301	-1.4%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	10,421	10,645	10,838	11,057	11,116	6.7%	5.4%		
PUPIL/TEACHER (FTE)	15.2	14.8	14.4	14.1	14.1	-7.2%	-7.9%	0.956	0.959
TOTAL PROF STAFF (FTE)	12,065	12,394	12,675	12,993	13,074	8.4%	6.9%		
PUPIL/PROF STAFF (FTE)	13.1	12.7	12.3	12.0	12.0	-8.4%	-9.0%	0.978	0.984
PUPIL PERS STAFF (FTE)	774	869	892	955	993	28.3%	18.7%		
PUPIL/PERS STAFF (FTE)	204.9	181.1	175.0	163.1	157.4	-23.2%	-17.9%	1.027	0.961
PRNC CUR DEV SUPV STAFF (FTE)	611	626	654	661	667	9.2%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	259.5	251.4	238.7	235.6	234.3	-9.7%	-9.6%	1.206	1.204
ADMIN STAFF (FTE)	121	127	114	120	120	-0.8%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	1310.6	1239.4	1369.1	1297.8	1302.5	-0.6%	-1.3%	0.818	0.824
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	21.5	21.2	21.0	20.4	20.6	-4.2%	-3.1%	0.964	0.954
COMMON BRANCH	22.6	22.3	22.1	22.3	22.3	-1.3%	-1.7%	0.946	0.949
ENGLISH 7	21.9	20.1	20.4	20.2	20.7	-3.4%	-2.1%	0.898	0.896
MATH 9	22.7	22.1	22.1	23.1	23.0	-3.0%	-4.2%	0.912	0.924
AMERICAN STUDIES	22.6	22.1	22.1	21.7	20.9	-7.5%	-7.0%	0.930	0.925
REGENTS BIOLOGY	23.8	22.5	21.9	22.2	21.9	-8.0%	-6.6%	0.922	0.909
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	4.8	4.9	4.9	4.9	4.8	0.0%	0.0%	1.000	1.000
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.1	2.1	2.1	2.1	2.1	0.0%	4.8%	1.000	0.955
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	8.5%	8.7%	8.9%	9.2%	9.6%	1.1	2.4	0.231	0.245
NONWHITE PROF STAFF	2.2%	3.5%	3.5%	2.2%	2.3%	0.1	1.7	0.185	0.169

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

SMSA REGION GROUPING: SYRACUSE UTICA ROME

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
SPECIAL NEED PUPILS									
HC PUPILS	14805	15369	15669	16032	16492	11.4%	4.4%		
HC PUPILS AS % OF CAADM	9.3%	9.8%	10.0%	10.2%	10.5%	1.2	0.6	0.903	0.963
% ELIGIBLE SCHOOL LUNCH APPL		25.6%	23.1%	22.5%	23.8%	NA			0.676
CHAPTER 1 PUPILS SERVED	16,033	18,163	15,902	18,471	18,905	17.9%	49.9%		
COMPENSATORY EDUCATION PUPILS	31,502	32,855	28,664	34,029	34,786	10.4%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	10%	11%	11%	11%	12%	2	-2	0.476	0.632
3RD GRADE MATH	5%	4%	4%	3%	3%	-2	-6	0.357	0.333
6TH GRADE READING	14%	14%	13%	11%	9%	-5	-6	0.667	0.563
6TH GRADE MATH	10%	9%	8%	7%	4%	-6	-9	0.556	0.444
COLLEGE GOING RATE	67.5%	68.1%	71.6%	73.5%	73.4%	5.9	5.4	0.947	0.957
HIGH SCHOOL GRADUATES	11,333	11,525	11,512	10,796	9,793	-13.6%	-11.6%		
ANNUAL DROPOUT RATE	4.3%	3.9%	4.1%	3.9%	3.8%	-0.5	-0.1	0.860	0.776
ATTENDANCE RATIO	94.47%	94.40%	94.36%	94.44%	94.61%	0.14	0.72	1.041	1.035

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

FALL 1991 — PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: NON SMSA

1985-86 TO 1989-90

TABLE 1 - TOTAL $

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	REGION % CHANGE 1985-86 TO 1989-90	STATE % CHANGE 1985-86 TO 1989-90	REGION % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED	STATE % CHANGE 1985-86 TO 1989-90 CPI ADJUSTED
UNRES FUND BAL	100,622,790	110,922,399	126,945,862	145,053,935	130,487,981	29.7%	50.3%	11.1%	28.8%
REVENUES									
STATE SOURCES	800,112,933	900,082,728	1,002,214,340	1,110,140,487	1,099,951,333	37.5%	34.0%	17.8%	14.8%
LOCAL REVENUE	545,934,996	583,647,277	622,407,520	686,587,783	757,649,397	38.8%	33.7%	18.9%	14.6%
FEDERAL SOURCES	37,649,219	38,740,779	41,387,921	48,704,505	51,235,129	36.1%	20.6%	16.6%	3.4%
GRAND TOTAL	1,383,697,148	1,522,470,784	1,666,009,781	1,845,432,775	1,908,735,859	37.9%	33.3%	18.2%	14.2%
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUC	8,233,379	9,206,062	10,088,539	10,789,821	11,705,322	42.2%	39.4%	21.8%	19.4%
CENTRAL ADMIN	34,857,309	37,895,820	42,001,691	46,121,486	50,099,958	43.7%	45.6%	23.2%	24.8%
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARY	481,162,981	536,985,914	595,503,286	656,543,806	722,104,931	50.1%	39.5%	28.6%	19.5%
PPS INSTR SAL	23,903,832	26,065,644	29,217,717	33,309,812	37,199,153	55.6%	58.4%	33.4%	35.7%
CUR DEVL/SUPER	27,601,873	30,232,223	33,434,046	36,936,962	40,750,193	47.6%	38.2%	26.5%	18.4%
BOCES INSTR EXP	96,748,311	108,670,226	127,847,495	144,939,212	161,226,076	66.6%	60.0%	42.8%	37.1%
OTHER INSTR EXP	126,601,320	142,109,521	157,731,929	175,741,976	186,654,310	47.4%	55.1%	26.4%	32.9%
COMMUN SERVICE	750,883	800,117	831,095	1,577,264	1,567,618	108.8%	49.6%	78.9%	28.2%
OPER & MAINT	116,107,518	120,323,331	127,588,768	139,471,192	142,879,014	23.1%	35.2%	5.5%	15.9%
UNDISTRIBUTED:									
TCHR RET (GF)	113,840,422	115,891,045	114,644,484	114,314,278	51,211,801	-54.8%	-43.4%	-61.2%	-51.5%
HEALTH INS (GF)	54,016,546	60,130,119	71,450,812	84,729,248	101,320,705	87.6%	76.2%	60.8%	51.0%
OTH EMP BEN (GF)	47,441,031	70,590,558	78,639,563	87,859,649	95,951,956	42.3%	36.6%	21.9%	17.1%
OTH UNDIST (GF)	28,162,075	36,057,814	38,650,471	40,438,023	43,298,385	53.7%	24.7%	31.8%	6.9%
EMP BEN (SAF)	6,967,008	6,632,571	7,255,422	8,197,014	7,367,468	5.7%	39.3%	-9.4%	19.4%
OTH UNDIST(SAF)	80,807	19,289	4,967	902	3,705	-95.4%	-31.6%	-96.1%	-41.4%
OTHER	15,441,304	17,191,413	22,834,016	18,209,173	15,031,427	-2.7%	12.6%	-16.6%	-3.5%
SUB TOTAL	1,201,916,599	1,318,801,666	1,457,724,291	1,599,173,808	1,668,668,021	38.8%	34.2%	19.0%	15.0%
TUITION	5,482,703	6,347,989	8,329,110	9,139,193	11,272,332	105.6%	86.2%	76.2%	59.6%
TRANSPORTATION	82,931,976	86,716,347	92,120,553	100,408,949	108,097,905	30.3%	38.1%	11.1%	18.9%
DEBT SERVICE	81,432,022	89,916,049	84,473,186	108,225,232	127,912,702	57.1%	15.8%	34.6%	-0.8%
GRAND TOTAL	1,371,763,316	1,501,782,064	1,645,647,145	1,816,947,201	1,915,950,937	39.7%	34.2%	19.7%	15.0%

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991 — PROFILE OF REVENUES AND EXPENDITURES

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

SMSA REGION GROUPING: NON SMSA

1985-86 TO 1989-90

TABLE 2 - $ PER PUPIL (CAADM)

CATEGORY/ITEM	1985-86	1986-87	1987-88	1988-89	1989-90	1985-86 STATE/ PUPIL	1985-86 INDEX (REG/ST)	1989-90 STATE/ PUPIL	1989-90 INDEX (REG/ST)
UNRESERVED FUND BAL EXC BS	349.15	384.23	439.23	500.46	447.89	320.38	1.090	496.04	0.903
REVENUES									
STATE SOURCES	2,776.34	3,117.86	3,467.65	3,830.16	3,775.46	2,355.59	1.179	3,212.89	1.175
LOCAL REVENUE	1,894.36	2,021.74	2,153.53	2,368.83	2,600.21	3,119.36	0.607	4,246.19	0.612
FEDERAL SOURCES	130.64	134.20	143.20	168.04	175.86	229.04	0.570	281.36	0.625
GRAND TOTAL	4,801.34	5,273.80	5,764.38	6,367.03	6,551.53	5,704.00	0.842	7,740.44	0.846
EXPENDITURES (GF, SAF, DSF)									
BOARD OF EDUCATION	28.57	31.89	34.91	37.23	40.18	21.49	1.329	30.50	1.317
CENTRAL ADMIN	120.95	131.27	145.33	159.13	171.96	112.77	1.073	167.22	1.028
INSTRUCTION (EXCLUDING TUITION)									
TEACHER SALARIES	1,669.60	1,860.10	2,060.44	2,265.18	2,478.55	2,157.72	0.774	3,063.95	0.809
PPS INSTR SALARY	82.94	90.29	101.09	114.92	127.68	102.69	0.808	165.59	0.771
CURR DEVL/SUPERV	95.78	104.72	115.68	127.44	139.87	154.42	0.620	217.30	0.644
BOCES INSTR EXPENSE	335.71	376.43	442.35	500.04	553.39	170.40	1.970	277.66	1.993
OTHER INSTR EXPENSES	439.30	492.26	545.75	606.34	640.67	594.17	0.739	938.42	0.683
COMMUNITY SERVICE	2.61	2.77	2.88	5.44	5.38	13.23	0.197	20.15	0.267
OPERATION & MAINTENANCE	402.89	416.80	441.46	481.20	490.40	460.79	0.874	634.56	0.773
UNDISTRIBUTED:									
TEACHER RETIREMENT (GF)	395.02	401.44	396.67	394.40	176.81	521.03	0.758	300.27	0.589
HEALTH INSURANCE (GF)	187.43	208.29	247.22	292.33	347.77	196.10	0.956	351.76	0.989
OTHER EMPLOYEE BENEFITS (GF)	234.02	244.52	272.09	303.13	329.34	322.95	0.725	449.27	0.733
OTHER UNDISTRIBUTED (GF)	97.72	124.90	133.73	139.52	148.62	100.56	0.972	127.67	1.164
EMPLOYEE BENEFITS (SAF)	24.18	22.98	25.10	28.28	25.29	45.46	0.532	64.48	0.392
OTHER UNDISTRIBUTED (SAF)	0.28	0.07	0.02	0.00	0.01	0.49	0.571	0.34	0.029
OTHER	53.58	59.55	79.01	62.82	51.59	64.99	0.824	74.51	0.692
TOTAL EXCLUDING TUTITON, TRANS & DEBT SERVICE	4,170.57	4,568.29	5,043.71	5,517.40	5,727.52	5,039.27	0.828	6,883.64	0.832
TUITION (NA PER PUPIL)									
TRANSPORTATION (NA PER PUPIL)									
DEBT SERVICE (NA PER PUPIL)									
CAL COMB MLTH RATIO	0.712	0.710	0.695	0.673	0.640				
CAADM .5(1/2 K + PRE K ENRL)	288190	288686	289018	289842	291342				

########% REPRESENTS INCREASES OF MORE THAN 10,000%.

FALL 1991

PROFILE OF REVENUES AND EXPENDITURES EMPHASIS

SMSA REGION GROUPING: NON SMSA

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 3 - % OF TOTAL REVENUES OR EXPENDITURES

CATEGORY/ITEM	1985-86 REGION %	1985-86 STATE %	1985-86 INDEX (REG/ST)	1989-90 REGION %	1989-90 STATE %	1989-90 INDEX (REG/ST)	$ CHANGE OVER 5 YEARS (ACTUAL)	$ CHANGE OVER 5 YEARS (CPI ADJUSTED)	REGION PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)	STATE PERCENT OF TOTAL CHANGE OVER 5 YEARS (ACTUAL $)
REVENUES										
STATE SOURCES	57.82%	41.30%	1.400	57.63%	41.51%	1.388	299,838,400	142,545,359	57.1%	42.1%
LOCAL REVENUE	39.45%	54.69%	0.721	39.69%	54.86%	0.723	211,614,401	103,284,837	40.3%	54.4%
FEDERAL SOURCES	2.72%	4.02%	0.677	2.68%	3.63%	0.738	13,585,910	6,259,287	2.6%	2.5%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		525,038,711	252,089,483	100.0%	100.0%
EXPENDITURES (GF, SAF, DSF)										
BOARD OF EDUCATION	0.60%	0.38%	1.579	0.61%	0.39%	1.564	3,471,943	1,798,082	0.6%	0.4%
CENTRAL ADMIN	2.54%	2.00%	1.270	2.61%	2.17%	1.203	15,242,649	8,078,355	2.8%	2.7%
INSTRUCTION (EXCLUDING TUITION)										
TEACHER SALARIES	35.08%	38.19%	0.919	37.69%	39.68%	0.950	240,941,950	137,680,945	44.3%	44.0%
PPS INSTR SALARY	1.74%	1.82%	0.956	1.94%	2.14%	0.907	13,295,321	7,975,842	2.4%	3.1%
CURR DEVL/SUPERV	2.01%	2.73%	0.736	2.13%	2.81%	0.758	13,148,320	7,321,042	2.4%	2.1%
BOCES INSTR EXPENSE	7.05%	3.02%	2.334	8.41%	3.60%	2.336	64,477,764	41,422,435	11.8%	7.3%
OTHER INSTR EXPENSES	9.23%	10.52%	0.877	9.74%	12.15%	0.802	60,052,990	33,361,424	11.0%	16.9%
COMMUNITY SERVICE	0.05%	0.23%	0.217	0.08%	0.26%	0.308	816,735	592,566	0.2%	0.3%
OPERATION & MAINTENANCE	8.46%	8.16%	1.037	7.46%	8.22%	0.908	26,767,496	6,336,369	4.9%	8.4%
UNDISTRIBUTED:										
TEACHER RETIREMENT (GF)	8.30%	9.22%	0.900	2.69%	3.89%	0.692	-62,328,621	-69,694,809	-11.5%	-11.7%
HEALTH INSURANCE (GF)	3.94%	3.47%	1.135	5.29%	4.56%	1.160	47,304,159	32,815,298	8.7%	7.7%
OTHER EMP BENEFITS (GF)	4.92%	5.72%	0.860	5.01%	5.82%	0.861	28,510,925	14,789,795	5.2%	6.1%
OTHER UNDISTRIBUTED (GF)	2.05%	1.78%	1.152	2.26%	1.65%	1.370	15,136,310	8,944,641	2.8%	1.3%
EMPLOYEE BENEFITS (SAF)	0.51%	0.80%	0.638	0.38%	0.84%	0.452	400,460	-653,088	0.1%	0.9%
OTHER UNDISTRIBUTED(SAF)	0.01%	0.01%	1.000	0.00%	0.00%	0.000	-77,102	-77,632	0.0%	0.0%
OTHER	1.13%	1.15%	0.983	0.78%	0.96%	0.813	-409,877	-2,559,371	-0.1%	0.4%
SUBTOTAL	87.62%	89.20%		87.09%	89.15%		466,751,422	228,131,895	85.8%	89.0%
TUTITON	0.40%	1.18%	0.339	0.59%	1.64%	0.360	5,789,629	4,177,686	1.1%	3.0%
TRANSPORTATION	6.05%	5.32%	1.137	5.64%	5.49%	1.027	25,165,929	9,707,929	4.6%	6.0%
DEBT SERVICE	5.94%	4.31%	1.378	6.68%	3.72%	1.796	46,480,680	28,189,164	8.5%	2.0%
GRAND TOTAL	100.00%	100.00%		100.00%	100.00%		544,187,621	270,206,637	100.0%	100.0%

FALL 1991

PROFILE OF SELECTED CHARACTERISTICS

SMSA REGION GROUPING: NON SMSA

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4A

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
FISCAL CHARACTERISTICS									
WEALTH MEASURES									
PROPERTY VALUE/PUPIL	77494	81627	85771	89596	96924	25.1%	47.5%	0.824	0.698
INCOME/PUPIL	28552	31272	33485	36317	39877	39.7%	44.4%	0.604	0.584
CAL COMB WLTH RATIO	0.712	0.710	0.695	0.673	0.640	- 0.072	0.000		
LOCAL REVENUE EFFORT RATE	19.55	19.97	19.68	20.11	19.73	$ 0.18	-$ 6.70	0.746	1.012
STATE REVENUE AS A % OF TOTAL EXPENDITURES	58.3%	59.9%	61.0%	61.2%	57.5%	-0.8	-0.1	1.398	1.382
UNRESERVED FUND BAL AS A % OF TOTAL EXPEN EXCL BS	7.3%	7.4%	7.7%	8.0%	6.8%	-0.5	0.7	1.327	1.097
DISTRICT CHARACTERISTICS									
TCH EXP MED YRS (SLF-RPT)	15	15	15	15	16	6.7%	6.3%	0.938	0.941
SPEC ED TCH EXP MED YRS (SLF-RPT)	7	8	8	9	9	28.6%	22.2%	0.778	0.818
TCH CERT/LIC ST (SLF-RPT)									
# OF TEACHERS	19,681	20,105	20,531	21,207	21,437	8.9%	5.9%		
% PERMANENT	84.3%	82.9%	81.8%	82.6%	80.2%	-4.1	-4.9	1.022	1.034
% PROVISIONAL	13.1%	13.9%	15.1%	11.9%	14.2%	1.1	1.2	0.985	0.979
% OTHER	1.2%	1.4%	1.3%	5.4%	5.5%	NA	NA		1.528
% NONE	1.4%	1.7%	1.8%	0.1%	0.1%	NA	NA		0.023
TCH CERT/LIC ST SPEC ED (SLF-RPT)									
# OF TEACHERS	1,197	1,278	1,370	1,493	1,613	34.8%	8.1%		
% PERMANENT	62.1%	65.1%	66.2%	72.1%	67.8%	5.7	3.8	0.942	0.973
% PROVISIONAL	34.2%	29.0%	27.2%	18.6%	20.8%	-13.4	-7.4	1.310	1.112
% OTHER	0.6%	0.6%	0.4%	9.2%	11.0%	NA	NA		2.558
% NONE	3.2%	5.2%	6.2%	0.1%	0.3%	NA	NA		0.041
TEACHER TURNOVER RATE (SLF-RPT)	10.4%	9.8%	9.3%	9.0%	8.3%	-2.1	-1.2	0.852	0.755
TEACHER SALARIES (SLF-RPT)					1989-90 CPI ADJUSTED		% CHANGE CPI ADJUSTED		
5 YRS TOT ED EXP	17,188	18,749	20,454	22,640	24,117	20,668 40.3%	32.3%	20.2%	0.806	0.855
11-15 YRS TOT ED EXP	22,676	24,111	25,745	27,480	29,644	25,405 30.7%	24.5%	12.0%	0.770	0.809
21-25 YRS TOT ED EXP	28,437	30,335	32,871	35,309	38,053	32,611 33.8%	31.0%	14.7%	0.775	0.792
INDEX OF:									
11-15 YRS TO 5 YRS	1.319	1.286	1.259	1.214	1.229				
21-25 YRS TO 11-15 YRS	1.254	1.258	1.277	1.285	1.284				
21-25 YRS TO 5 YRS	1.654	1.618	1.607	1.560	1.578				

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4B

SMSA REGION GROUPING: NON SMSA

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
TEACHER SALARY INCREASE									
YR TO YR CHG IN TEACHER FTE	NA	437	448	416	214				
EST % FOR INCREASED FTE	NA	15%	16%	15%	8%				
EST % FOR SALARY INCREASES	NA	85%	84%	85%	92%				
PUPIL COUNTS									
CAADM .5(1/2 K + PRE K ENRL)	288190	288686	289018	289842	291342	1.1%	-1.8%		
ENROLLMENT									
PRE K-12 .5(1/2 K + PRE K)	285016	284774	284490	285422	286339	0.5%	-2.3%		
PRE K @ .5	416	512	563	689	711	70.9%	86.8%		
K-6 (1/2 K @ .5 + UNG EL)	144604	148199	152085	156849	160271	10.8%	6.4%		
7-9	70573	66497	64531	63812	64472	-8.6%	-7.5%		
10-12	68073	68150	65961	62631	59459	-12.7%	-16.5%		
UNGRADED SECONDARY	1350	1416	1350	1441	1426	5.6%	-2.8%		
SECONDARY PUPILS	139996	136063	131842	127884	125357	-10.5%	-11.6%		
K-12 (1/2 K @ .5)	284600	284262	283927	284733	285628	0.4%	-2.6%		
RATIOS (SLF-RPT STAFF DATA)									
K-12 TEACHERS (FTE)	19,158	19,595	20,043	20,459	20,673	7.9%	5.4%		
PUPIL/TEACHER (FTE)	14.9	14.5	14.2	13.9	13.8	-7.4%	-7.5%	0.937	0.939
TOTAL PROF STAFF (FTE)	21,915	22,428	22,975	23,539	23,868	8.9%	6.9%		
PUPIL/PROF STAFF (FTE)	13.0	12.7	12.4	12.1	12.0	-7.7%	-9.0%	0.970	0.984
PUPIL PERS STAFF (FTE)	1,281	1,352	1,436	1,547	1,604	25.2%	18.7%		
PUPIL/PERS STAFF (FTE)	222.2	210.3	197.7	184.1	178.1	-19.8%	-17.9%	1.113	1.087
PRNC CUR DEV SUPV STAFF (FTE)	1,031	1,030	1,049	1,085	1,126	9.2%	7.8%		
PUPIL/PRNC CUR DEV STAFF (FTE)	276.0	274.0	270.7	262.4	253.7	-8.1%	-9.6%	1.283	1.304
ADMIN STAFF (FTE)	343	345	344	342	342	-0.3%	-1.3%		
PUPIL/ADMIN STAFF (FTE)	829.7	823.9	825.4	832.6	835.2	0.7%	-1.3%	0.518	0.528
CLASS SIZE (SLF-RPT)									
KINDERGARTEN	20.8	20.5	20.4	20.3	20.1	-3.4%	-3.1%	0.933	0.931
COMMON BRANCH	21.2	21.5	21.4	21.4	21.6	1.9%	-1.7%	0.887	0.919
ENGLISH 7	20.0	19.4	19.5	19.5	19.9	-0.5%	-2.1%	0.847	0.861
MATH 9	22.3	20.9	21.2	20.9	20.9	-6.3%	-4.2%	0.858	0.839
AMERICAN STUDIES	20.4	20.2	19.9	19.3	18.6	-8.8%	-7.0%	0.840	0.823
REGENTS BIOLOGY	21.7	20.9	20.3	19.3	19.8	-8.8%	-6.6%	0.841	0.822
TEACHER ASSIGNMENTS									
AVERAGE PERIODS TAUGHT									
SUBJ MATTER TEACHERS (SLF-RPT)	5.0	5.0	5.0	5.0	5.0	0.0%	0.0%	1.042	1.042
AVERAGE PREPARATIONS									
SUBJ MATTER TEACHERS (SLF-RPT)	2.5	2.5	2.5	2.5	2.5	0.0%	4.8%	1.190	1.136
MINORITY CONCENTRATION									
NONWHITE ENROLLMENT	4.2%	4.5%	4.9%	5.0%	5.4%	1.2	2.4	0.114	0.138
NONWHITE PROF STAFF	0.8%	0.8%	0.9%	1.1%	1.0%	0.2	1.7	0.067	0.074

FALL 1991 — PROFILE OF SELECTED CHARACTERISTICS

RESULTS ARE BASED ON MAJOR DISTRICTS ONLY

1985-86 TO 1989-90

TABLE 4C

SMSA REGION GROUPING: NON SMSA

CATEGORY/ITEM	SCHOOL YEAR 1985-86	1986-87	1987-88	1988-89	1989-90	REGION % OR POINT CHANGE 1985-86 TO 1989-90	STATE % OR POINT CHANGE 1985-86 TO 1989-90	1985-86 INDEX (REG/ST)	1989-90 INDEX (REG/ST)
SPECIAL NEED PUPILS									
HC PUPILS	24642	25528	26657	27220	29258	18.7%	4.4%		
HC PUPILS AS % OF CAADM	8.6%	8.8%	9.2%	9.4%	10.0%	1.4	0.6	0.835	0.917
% ELIGIBLE SCHOOL LUNCH APPL		28.2%	26.7%	25.8%	26.0%	NA			0.739
CHAPTER 1 PUPILS SERVED	29,592	29,242	31,807	30,527	31,355	6.0%	49.9%		
COMPENSATORY EDUCATION PUPILS	49,595	52,174	54,172	51,291	50,665	2.2%	22.6%		
OUTCOME MEASURES									
EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED)									
3RD GRADE READING	10%	11%	9%	9%	11%	1	-2	0.476	0.579
3RD GRADE MATH	4%	4%	2%	2%	2%	-2	-8	0.286	0.333
6TH GRADE READING	15%	13%	12%	8%	8%	-7	-6	0.714	0.500
6TH GRADE MATH	10%	8%	7%	5%	3%	-7	-9	0.556	0.333
COLLEGE GOING RATE	60.9%	61.6%	63.9%	65.7%	67.0%	6.1	5.4	0.854	0.874
HIGH SCHOOL GRADUATES	20,388	20,848	21,280	20,262	18,563	-9.0%	-11.6%		
ANNUAL DROPOUT RATE	3.8%	3.9%	3.9%	4.1%	3.7%	-0.1	-0.1	0.760	0.755
ATTENDANCE RATIO	94.67%	94.72%	94.53%	94.63%	94.80%	0.13	0.72	1.044	1.037

COLLEGE GOING RATE EQUALS SENIORS EXPRESSING THE INTENTION TO ATTEND A POSTSECONDARY INSTITUTION DIVIDED BY ALL SENIORS AND EXPRESSED AS A PERCENT.
DROPOUT RATE, EXPRESSED AS A PERCENT, EQUALS GRADE 9-12 DROPOUTS (IDENTIFIED BY BUILDING PRINCIPAL) DIVIDED BY GRADE 9-12 ENROLLMENT USED FOR DROPOUT RATE. DOES NOT INCLUDE PUPILS BELOW GRADE 9.

APPENDIX 1

A GUIDE TO THE ROW TITLES OF THE FISCAL PROFILE TABLES

The descriptions provided below explain how each data item is calculated for a district. Any aggregate totals or averages (for example, the State, SMSA regions, or district type) are based on the State's major districts as they existed in the 1990-91 school year. The tables are based on the data base used for the Fiscal Profiles as of November 30, 1991.

ROW ITEMS COMMON TO TABLES 1, 2, AND 3

This section consists of a description of the individual row items which are **common to Tables 1, 2, and 3** and, when appropriate, how the particular item was calculated. The data are based on the Annual Financial Report (Form ST-3, hereafter, referred to as the ST-3), as reported by districts for school years 1985-86 through 1989-90. The ST-3 is an unaudited document in which a district reports its revenues and expenditures. Changes in data are not reflected unless reported by a district as part of the Fiscal Profile review process. Account codes as displayed in the ST-3 are provided for each calculation. If a particular item does not have an account code, this is indicated by a double asterisk (**).

UNRESERVED FUND BALANCE. For each year, this item consists of the Total Unreserved Fund Balance (**) in the General Fund from the ST-3 as reported by a district. This fund balance includes investments frozen by a bankruptcy court, fund balance appropriated to the following year's budget and the unappropriated fund balance. A negative number is displayed for some districts. Please note that this item does not reflect the total fund balance of the General Fund, Special Aid Fund or Debt Service Fund of a district. Due to the unique organizational nature of the Big Five districts, the unreserved fund balances reported by these districts were excluded from the computation of any aggregate totals or averages.

REVENUES:

This section describes the revenue terms used in Tables 1, 2, and 3. Three revenue sources (State, local, and Federal) are displayed for the General, Debt Service and Special Aid Funds. These terms and the account codes used to calculate them are described below. If a particular item does not have an account code, this is indicated by a double asterisk (**).

STATE SOURCES. State source revenues are revenues received by a district from New York State. It consists primarily of State school aid but does include revenues for loss of public utility valuation and youth programs. This item consists of account codes A3999 plus F3999.

LOCAL REVENUE. Local revenue consists of the total revenues for the General, Debt Service, and Special Aid Funds minus revenues from State and Federal sources. The data displayed represent the following calculation: grand total General Fund revenues, interfund transfers, reserve revenues and proceeds of long term debt (**) plus total revenues and interfund transfers for the Debt Service Fund (**) plus total local revenues for the Special Aid Fund (F2999) plus interfund transfers to the Special Aid Fund (F5031) minus revenues from State sources (A3999) and Federal sources (A4299) for the General Fund minus interfund transfers for debt service (A5050) minus interfund transfers to the Special Aid Fund (A9901.95) minus transfers to the Debt Service Fund (A9901.96). The several subtractions included in the calculation are performed to net out interfund transfers. Some districts report negative expenditures for one or more of the interfund transfers.

FEDERAL SOURCES. Federal sources are revenues from the Federal government which include: Federal aid payments applicable to the General Fund (A4299); and, Federal revenues for the Special Aid Fund (F4999).

GRAND TOTAL. The grand total displayed represents the following calculations: grand total General Fund revenues, interfund transfers, reserve revenues and proceeds of long term debt (**) plus total revenues and interfund transfers for the Debt Service Fund (**) plus total revenues from Federal sources for the Special Aid Fund (F4999) plus total revenues from local sources for the Special Aid Fund (F2999) plus revenues from State sources for the Special Aid Fund (F3999) plus interfund transfers Special Aid Fund (F5031) minus interfund transfer to Special Aid Fund from the General Fund (A9901.95) minus transfer to Debt Service Fund (A9901.96) minus interfund transfer for debt service (A5050). This total may differ from that published in the Annual Education Summary. Since the Fiscal Profiles consolidate revenues from different funds, subtractions concerning several interfund transfers were required to avoid double counting. These subtractions are not necessary when the General Fund, Debt Service Fund and Special Aid Fund are treated separately.

EXPENDITURES (GF, SAF & DSF):

This section describes the expenditure categories used in Tables 1, 2, and 3. The categories displayed are aggregated from expenditure data reported by districts in the ST-3 for school years 1985-86 through 1989-90. It is important to note that the ST-3 is a fiscal accounting document, not an educational program document. Although the intent of the ST-3 is to provide a uniform statement of the revenues and expenditures of districts, the possibility exists that school districts may not uniformly interpret the instructions and may account for similar expenditures in different codes.

It should also be noted that the expenditure categories used in the Fiscal Profiles differ from like-named categories used in other publications. The Fiscal Profile categories differ in three major ways: 1) General Fund and Special Aid Fund expenditures are combined for most expenditure categories displayed in the report; 2) instructional costs are displayed by six major categories (teacher salaries, pupil personnel services instructional salaries, curriculum development/supervision instructional salaries, BOCES instructional expenditures, tuition and other instructional expenditures); and 3) the account codes associated with certain categories may differ. The reason for these changes was to display data in a programmatic sense rather than as a fiscal accounting system. The development of a programmatic approach is particularly important since during this period certain accounting changes were made which required that certain State categorical programs, previously accounted for in the General Fund, are now accounted for in the Special Aid Fund. Without this consolidation, the tables might display artificially large increases or decreases in certain expenditure categories which are not reflective of changes in district priorities but only a change in the accounting treatment of such expenditures.

Expenditures displayed for payments to the New York State Teachers' Retirement System (NYSTRS) may depend on local accounting practices. Districts that have adopted full accrual accounting standards should not demonstrate expenditure reductions in 1989-90 concerning NYSTRS even though they were relieved of the cash disbursement obligation.

The expenditure terms and the account codes used to calculate them are described below. Each of the codes shown below was used in at least one of the five years. If a particular item does not have an account code, this is indicated by a double asterisk (**).

BOARD OF EDUC. This item consists of expenditures related to the Board of Education. The data displayed are the sum of expenditures for: 1) the board of education, the district

clerk's office, and the district meeting (A1099.0); 2) auditing services (A1320.0); 3) the treasurer's office (A1325.0); 4) the tax collector's office (A1330.0); 5) legal services (A1420.0); and 6) the school census (A8070.0).

CENTRAL ADMIN. This item consists of expenditures for central administration. Data displayed are the sum of expenditures for: 1) the chief school officer (A1240.0); 2) the business office (A1310.0); 3) the purchasing office (A1345.0); 4) the personnel office (A1430.0); 5) records management officer (A1460.0); 6) public information and services (A1480.0); 7) research, planning and evaluation for the school system (A2060.0 plus F2060.0 minus F2060.8), and 8) fees for fiscal agents (A1380.4 and V1380.4). This formula is slightly different from that used in last year's report. The change is technical in nature to include expenditures for the records management officer. Such expenditures were specifically identified for the first time with the 1989-90 ST-3.

It should be noted that the data displayed may differ from that shown in the Annual Education Summary, since central administration expenditures for these tables are defined differently.

INSTRUCTION (EXCLUDING TUITION):

The five broad categories described immediately below (Teacher Salary to Other Instr. Exp) plus Tuition constitute instructional expenditures as defined for these tables.

TEACHER SALARY. The data displayed for Teacher Salary are the sum of codes A2110.11, A2110.12, A2110.13, A2110.14, A2250.15, A2270.11, A2270.12, A2270.13, A2270.15, A2280.15, A2330.15, A2340.15, F2110.15, F2250.15, and F2330.15. This item is intended to represent the salaries paid to K-12 teachers. This classification scheme is not perfect, since the .15 codes may include salary expenditures for certified personnel who are not necessarily teachers. This classification does, however, provide a good approximation of total salary expenditures for K-12 teachers from the General Fund and Special Aid Fund.

PPS INSTR SAL. This item consists of General Fund and Special Aid Fund instructional salaries for pupil personnel services. PPS Instr. Sal. is the sum of account codes A2805.15, A2810.15, A2815.15, A2816.15, A2820.15, A2822.15, A2825.15, A2830.15, F2805.15, F2810.15, F2815.15, F2820.15, F2825.15, and F2830.15.

CURR DEV/SUPER. This item consists of General Fund and Special Aid Fund expenditures for: 1) curriculum development and supervision (instructional salaries); and, 2) supervision (instructional salaries). The data displayed are the sum of account codes A2010.15, A2020.15, A2040.15, F2010.15, F2020.15, and F2040.15.

BOCES INSTR EXP. For each year, this item consists of General Fund and Special Aid Fund expenditures of districts for K-12 instructional programs as defined for these tables (excluding cocurricular activities and interscholastic athletics) provided by a Board of Cooperative Educational Services (BOCES). The data displayed are the sum of account codes A2010.49, A2020.49, A2070.49, A2110.49, A2250.49, A2270.49, A2280.49, A2330.49, A2340.49, A2610.49, A2620.49, A2630.49, A2805.49, A2810.49, A2815.49, A2816.49, A2820.49, A2822.49, A2825.49, A2830.49, F2010.49, F2020.49, F2070.49, F2110.49, F2250.49, F2330.49, F2610.49, F2620.49, F2630.49, F2805.49, F2810.49, F2815.49, F2820.49, F2825.49 and F2830.49. Please note that this category does not include all services provided by a BOCES to a district.

OTHER INSTR. EXP. This item consists of expenditures classified as instructional minus the expenditures displayed for teacher salaries, PPS instructional salaries, curriculum development/supervision instructional salaries, BOCES instructional expenditures and tuition. Most expenditures for prekindergarten programs, instructional salaries for professionals such as librarians and media specialists, noninstructional salaries associated with instructional programs (paraprofessionals and teacher aides), and other expenditures associated with the instructional program (such as supplies, materials, equipment, interscholastic athletics, and cocurricular activities) would be included in this item. The data displayed are the sum of instructional expenditures from the General Fund (A2010.0, A2020.0, A2040.0, A2070.0, A2110.0, A2299.0, A2330.0, A2340.0, A2699.0, A2805.0, A2810.0, A2815.0, A2816.0, A2820.0, A2822.0, A2825.0, A2830.0, A2850.0, and A2855.0) plus instructional expenditures from the Special Aid Fund (F2999.0 minus F2060.0) minus Teacher Salaries minus PPS Instr. Sal. minus Curriculum Development/Supervision instructional salaries minus BOCES Instr. Exp. minus Tuition and minus the fringe benefits included in the total instructional costs of the Special Aid Fund (the sum of F2010.8, F2020.8, F2040.8, F2070.8, F2110.8, F2250.8, F2330.8, F2510.8, F2610.8, F2620.8, F2630.8, F2805.8, F2810.8, F2815.8, F2820.8, F2825.8, and F2830.8).

COMMUN SERV. This item consists of General Fund and Special Aid Fund expenditures for community services which include: recreational programs (including transportation) sponsored by the board of education; youth programs approved by the State Division for Youth; and facilities used for meetings of citizens, parent-teacher associations, lectures and other civic activities; and, job training partnership expenditures. The data displayed are the sum of account codes A7140.0, A7310.0, A8060.0 and F8999.0 minus employee benefits associated with community services in the Special Aid Fund (the sum of account codes F6290.8, F6291.8, F6292.8, F6320.8, F6322.8, F6326.8 and F8060.8).

OPER & MAINT. This item consists of General Fund and Special Aid Fund expenditures charged to the operation and maintenance of plant and repair reserve categories. The data displayed are the sum of account codes A1620.0, A1621.0, AR1621.16, AR1621.4, AR1621.45 plus other expenditures or deductions for Repair Reserve (**), plus F1620.0 minus F1620.8.

UNDISTRIBUTED:

Undistributed expenditures include expenditures for: employee benefits; central storeroom; central printing and mailing; central data processing unit; unallocatable payments of insurance premiums; school association dues; judgments and claims; refund of real property taxes; administrative charges of a board of cooperative educational services; and expenditures which cannot be charged to any functional classification. The tables show undistributed expenditures by six categories, which are:

TCHR RET (GF). Represents payments made for individuals belonging to a teacher retirement system (A9020.8). Legislation enacted in 1990 permitted districts to delay payments to the New York State Teachers' Retirement System. It should be noted that individual districts that have adopted full accrual accounting standards may not demonstrate reductions in teacher retirement expenditures of the magnitude displayed by districts that did not adopt full accrual accounting procedures even though they were relieved of the cash distribution obligation. This year marks the first time this item is displayed in the Fiscal Profile tables. Teacher Retirement was included as a separate item to be displayed because of its importance concerning expenditure and State aid trends.

In last year's report, teacher retirement was included in Other Employee Benefits (GF). As an item to be displayed, it replaces unallocated insurance (A1910.4), which is now included in Other Undistributed (GF).

HEALTH INS (GF). Consists of General Fund expenditures for hospital, medical and dental insurance for employees (A9060.8).

OTH EMP. BENEFITS (GF). Represents employee benefits excluding teacher retirement and health insurance funded through the General Fund. The data displayed represent account code A9098.0 minus A9020.8 minus A9060.8. In last year's report, this item included teacher retirement.

OTH UNDISTRIBUTED (GF). Consists of General Fund expenditures for items such as: 1) central storeroom; 2) central printing and mailing; 3) central data processing; 4) special items (includes school association dues, judgments and claims, assessments on school property, tax refunds, BOCES administrative charges, and unclassified); 5) transfers to the Risk Retention Fund; 6) expenditures from other reserves; and 7) unallocated insurance. The data are the sum of account codes A1660.0, A1670.0, A1680.0, A1998.0, expenditures other reserves (**), and A9902.9. This item is different from that displayed in last year's report. In last year's report unallocated insurance (A1910.4) was displayed as a separate item and was excluded from the calculation of this item. This year's report includes unallocated insurance in the calculation of Other Undistributed (GF).

EMP BEN (SAF). This item consists of employee benefits charged to Special Aid Fund (SAF) and includes any expenditures for hospital, medical and dental insurance charged to the Special Aid Fund would be accounted for under this category. Some districts reported negative expenditures for some or all of the account codes listed below. The data displayed represent the sum of account codes F1620.8, F2010.8, F2020.8, F2040.8, F2060.8, F2070.8, F2110.8, F2250.8, F2330.8, F2510.8, F2610.8, F2620.8, F2630.8, F2805.8, F2810.8, F2815.8, F2820.8, F2825.8, F2830.8, F5510.8, F6290.8, F6291.8, F6292.8, F6320.8, F6322.8, F6326.8, F8060.8, F9050.8 and F9902.9.

OTHER UNDIST (SAF). Consists of Special Aid Fund expenditures classified as Undistributed (F) or other Undistributed (F). Some districts indicated negative expenditures for this item.

OTHER. This category consists of all other expenditures. It includes primarily interfund transfers. The data displayed are the sum of account codes A9901.93 (transfer to the School Service Fund), A9901.94 (transfer to the School Store Fund), A9950.9 (transfer to Capital Funds), and AR1930.4 (casualty and liability reserve expenditures, judgments and claims). Some districts will have a negative number displayed for this item.

SUBTOTAL. For each year, this item consists of the sum of the expenditures for the categories described above.

TUITION. Consists of General Fund and Special Aid Fund expenditures for tuition. Tuition is the sum of account codes A2110.47, A2250.47, A2270.47, A2280.47, A2330.47, and F2250.47.

TRANSPORTATION. Data displayed under this item consist of General Fund and Special Aid Fund expenditures for transportation. Transportation expenditures are for transportation services, garage building, contract transportation and transportation provided by BOCES.

Transportation expenditures displayed consist of account codes A5999.0 plus F5999.0 minus F5510.8.

DEBT SERVICE. Expenditures charged to debt service include: principal and interest on long-term debt (which includes serial, statutory, term bonds and capital notes) and installment purchase debt for public library, school construction, bus purchases, BOCES construction and other purposes; and interest on short-term notes (which includes TANs, RANs, BANs, and Budget notes). Data displayed are the sum of account codes A9890.0, A9951.9, V9798.6, and V9798.7.

GRAND TOTAL. This item represents the total expenditures charged by a district to the General, Debt Service and Special Aid Funds. The data displayed were based on the following calculations: the grand total General Fund expenditures, interfund transfers and reserve expenditures (**) plus total Debt Service Fund expenditures (V9898.0) plus total Special Aid Fund expenditures and interfund transfers (F9999.0) minus transfers to Special Aid Fund (A9901.95) minus transfers to the Debt Service Fund (A9901.96) minus interfund transfer to the General Fund (F9901.9). Some districts reported negative expenditures for at least one of the transfers listed above. Totals may not add due to rounding.

ADDITIONAL TABLE 2 ROW ITEMS

Table 2 generally consists of the same revenue and expenditure categories as displayed in Table 1. These revenue sources and expenditure categories are divided by Combined Adjusted Average Daily Membership (CAADM) to calculate a per pupil amount. The CAADM measure is also included in Table 4 with other pupil count measures but is included in this table as well for convenience. No grand total expenditures per pupil will be displayed, since per pupil measures are not calculated for tuition, transportation and debt service. Slight differences in row titles may exist because of spacing considerations. Three additional row titles are defined for this table.

TOTAL (EXCLUDING TUITION, TRANSPORTATION AND DEBT SERVICE). For each year, this item consists of SUBTOTAL (from Table 1) divided by CAADM (defined below).

CAL COMB WLTH RATIO. Operating and other selected aids are distributed based on a combined wealth ratio (CWR), which weighs personal income and property wealth ratios equally. Separate wealth ratios are developed for full property value and income. Each wealth ratio is computed by dividing the district's wealth (FV or income)/TWPU by the State average wealth/pupil. The State CWR is defined as equivalent to 1.0. Districts with a ratio greater than 1.0 are wealthier than the State average, while districts with a ratio of less than 1.0 have below average wealth.

CAADM. This item (Combined Adjusted Average Daily Membership) consists of the pupil count used to calculate per pupil amounts for the revenue items and expenditure categories displayed in this table and is based on data from State aid worksheets and Basic Educational Data System forms. This pupil count consists of the average number of students receiving their educational program at district expense. Data from State aid include: the average number of students in district K-12 programs (including equivalent attendance with half-day kindergarten pupils weighted at 0.5); and handicapped pupils educated in district, BOCES and Section 4402 programs. To this count is added the prekindergarten pupil enrollment weighted at .5 that was submitted by a district to the Basic Educational Data System.

TABLE 4 ROW ITEMS

This section lists the row titles of Table 4. For the reader's convenience, each page of Table 4 will have a letter designation (i.e., 4A, 4B and 4C). All calculations will follow the methodology used in last year's report. Unless specifically mentioned otherwise, the Basic Educational Data System is the source of the data.

Table 4A

FISCAL CHARACTERISTICS

Below are listed the selected fiscal characteristics displayed in Table 4A:

WEALTH MEASURES

PROPERTY VALUE/PUPIL. Consists of the Full Value (FV) of property per Total Wealth Pupil Unit (TWPU) used in the Operating Aid formula for the specified school year. Data Source: State Aid Suspense File.

INCOME/PUPIL. Consists of the New York State Adjusted Gross Income per TWPU used in the Operating Aid formula for the specified school year. Data Source: State Aid Suspense File.

CAL. COMB. WLTH RATIO. Operating aid is distributed based on a combined wealth ratio (CWR), which weighs income and property wealth ratios equally. Separate wealth ratios are developed for full property value and income. Each wealth ratio is computed by dividing the district's wealth (FV or income/TWPU) by the State average wealth/pupil. The State average CWR is defined as equivalent to 1.0. Districts with a ratio greater than 1.0 are wealthier than the State average, while districts with a ratio of less than 1.0 have below average wealth. Data Source: State Aid Suspense File.

LOCAL REVENUE EFFORT RATE. This item is the result of dividing local revenue (as displayed in Table 1) by the full property value of the district in the prior year, with the result multiplied by 1,000 and rounded to two decimal places. For example, a district's 1984 full value would be used in calculating the 1985-86 local revenue effort rate. The effort rate displayed for central high school districts is based on its local revenue and the sum of the full value of its elementary component districts. The tax rate for the component elementary districts is based on the local revenue raised specifically for the operation of its elementary district and the full value of the component district. The effort rate for residents of a central high and a component district would be higher than is displayed in this table, since local revenue is raised by the component and central high district. For aggregated levels, the sum of the full value of districts used to calculate the tax rate for the aggregation does not include the full value associated with the central high districts, since this would represent a double counting. Last year's report did not include this item. This item replaces the functional tax rate. Data Sources: ST-3 and State Aid Suspense File.

STATE REVENUE AS A % OF TOTAL EXPENDITURES. For each year, this item is calculated as the revenue from State sources divided by the total expenditures for that year with the result multiplied by 100 and rounded to one decimal place. (The dollar values used in this calculation are displayed in Table 1.)

UNRESERVED FUND BALANCE AS A % OF TOTAL EXPENDITURES. For each year, this item is calculated as the Total Unreserved Fund Balance of the General Fund (as displayed in Table 1) divided by the total expenditures for that year with the result multiplied by 100 and

rounded to one decimal place. The Big Five Cities (Buffalo, Rochester, New York City, Syracuse, and Yonkers) are excluded from the calculation of this item for all aggregations.

DISTRICT CHARACTERISTICS

Below are listed the selected district characteristics to be displayed in Table 4A:

TCH EXP, MED YRS (SLF-RPT). This item consists of the median years of total educational experience for a district's classroom teachers. Years of experience are self-reported. It does not include BOCES personnel who serve in the district on an itinerant basis.

SPEC ED TCH EXP MED YRS (SLF-RPT). This item consists of the median years of total educational experience for special education teachers in a district. Years of experience are self-reported. It does not include BOCES personnel who serve in the district on an itinerant basis or teachers in Special Act districts.

TCH CERT/LIC ST (SLF-RPT). For 1985-86 through 1987-88, the data displayed for this category are self-reported certification/licensure status of teachers employed by major districts. For 1988-89 and 1989-90, self-reported data (excluding New York City and Buffalo) are compared to the Teacher Certification file. For individuals found in both files, whose certification status from the self-reported data and the Teacher Certification files does not agree, certification status is determined by the Teacher Certification file. If an individual is not found on the Teacher Certification file, then the self-reported data are used. Comparisons between the years displayed should be drawn very carefully, since any differences displayed may be more reflective of a change in the data used, rather than a substantive change in certification status.

 # OF TEACHERS. For each year, this item is the number of classroom teachers employed by major districts for whom certification or licensure status could be determined.

% PERMANENT. For each year, this item is calculated as the number of classroom teachers with permanent certification, divided by the number of teachers.

% PROVISIONAL. For each year, this item is calculated as the number of classroom teachers with provisional certification, divided by the number of teachers.

% OTHER. For each year, this item is calculated as the number of classroom teachers with permanent or provisional certification/licensure who teach more than 20 percent of their time in a subject or area for which they hold no certification or temporary license, divided by the number of teachers.

% NONE. For each year, this item is calculated as the number of public school classroom teachers who do not have certification or a temporary license, divided by the total number of teachers.

TCH CERT/LIC ST SPEC ED (SLF-RPT)

For 1985-86 through 1987-88, the data displayed for this category consist exclusively of self-reported certification/licensure status of special education teachers employed by major districts. The 1988-89 and 1989-90 self-reported data (excluding New York City and Buffalo) are compared with the Teacher Certification file. For individuals found in both files, if the certification status of the self-reported data and the Teacher Certification files does not agree,

then certification status is determined by the Teacher Certification file. If an individual is not found on the Teacher Certification file, then the self-reported data are used. The data do not include teachers in a BOCES or a Special Act district. Exclusion of such teachers may affect the statistics for State or other aggregated area statistics. Comparisons between years should be drawn very carefully, since any differences displayed may be more reflective of a change in the data used, rather than a substantive change in certification status.

 # OF TEACHERS. For each year, this item is the number of special education teachers for whom certification or licensure status could be determined.

% PERMANENT. For each year, this item is calculated as the number of special education teachers with permanent certification in special education divided by the number of teachers.

% PROVISIONAL. For each year, this item is calculated as the number of special education teachers with provisional certification in special education divided by the number of teachers.

% OTHER. For each year, this item is calculated as the number of certified teachers who teach special education classes more than 20 percent of their professional time and are not certified/licensed in special education divided by the number of teachers.

% NONE. For each year, this item is calculated as the number of special education teachers who do not have any certification or temporary license divided by the number of teachers.

TEACHER TURNOVER RATE (SLF-RPT)

For each year, this item (except for New York City) is calculated as the number of public school teachers who were employed in a specified school year but were not employed as teachers in the following year by the same district divided by the total number of public school teachers employed in the earlier year with the result multiplied by 100. For example, the 1986-87 teacher turnover rate displayed will represent the teacher turnover between the Fall of 1986 and the Fall of 1987 and would be calculated as: [(1986-87 teachers not teaching in 1987-88) / (1986-87 total teachers)] * 100.

For New York City, the turnover rate is calculated as the number of public school teachers who were employed in a specified school year but not employed in the following year by the same community school district or borough (for high school teachers or teachers in a special school) divided by the total number of public school teachers employed in the earlier year with the result multiplied by 100. The teacher turnover rate is based on self-reported teacher data. The turnover rate displayed for New York City and certain aggregations may differ from the turnover rate reported in other publications which calculate the New York City turnover rate on a citywide basis.

TEACHER SALARIES (SLF-RPT)

The data shown for this category are based on self-reported teacher salary data. In computing the median salary, only full-time teachers employed by the district with valid degree status and valid salaries are included. BOCES teachers serving the district on an itinerant basis are excluded. If a median salary cannot be computed, then NA is displayed.

5 YEARS TOT ED EXP. For each year, consists of the median salary for teachers with five years of total educational experience.

11-15 YEARS TOT ED EXP. For each year, consists of the median salary for teachers with 11 to 15 years of total educational experience.

21-25 YEARS TOT ED EXP. For each year, consists of the median salary for teachers with 21 to 25 years of total educational experience.

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11-15 YRS TO 5 YRS. For each year, the median salary of teachers with 11 to 15 years of total educational experience divided by the median salary for teachers with five years of total educational experience.

21-25 YRS TO 11-15 YRS. For each year, the median salary of teachers with 21 to 25 years of total educational experience divided by the median salary for teachers with 11 to 15 years of total educational experience.

21-25 YRS TO 5 YRS. For each year, the median salary of teachers with 21 to 25 years of total educational experience divided by the median salary of teachers with five years of total educational experience.

Table 4B

TEACHER SALARY INCREASE

The items shown in this category provide an estimate of the portion of the annual increase in K-12 teacher-salary expense due to: a) net full-time equivalent additions to the teaching staff; or b) raises in the salaries of existing staff or their replacements for the 1986-87 through the 1989-90 school years.

YR TO YR CHG IN TEACHER FTE. Beginning with the 1986-87 school year, this figure represents the net change from the prior year in the number of K-12 teachers employed by the district expressed in full-time equivalent terms. FTE does not include BOCES personnel who serve the district on an itinerant basis. (Teacher FTE for each year are displayed in Table 4B.)

EST. % FOR INCREASED FTE. This item represents the estimated percent of the annual increase in expenditures for teacher salaries due to net increases in full-time equivalent teaching staff over the prior year. Beginning with 1986-87, this item was calculated in two steps: 1) any net "positive" change in teacher FTE * estimated salary cost per teacher FTE (which is based upon the median salary for teachers with five years' experience for that year); and, 2) the estimated cost of increased teaching staff divided by the net change in teacher salaries (calculated from data displayed in Table 1) * 100.

EST. % FOR SALARY INCREASES. This item is the estimated percent of the net increase in expenditures due to increased salaries of returning teachers or replacement of teachers no longer employed by a district. Beginning with 1986-87 this item is calculated as: 100 - [Estimated % for increased FTE for that year]. Results will not be allowed to exceed 100 percent. No estimate is made for a district if a median salary for teachers with five years' experience was not available.

PUPIL COUNTS

Below are described the selected pupil counts displayed in Table 4B.

CAADM @ .5 (1/2 K + PRE K ENRL). This item is the pupil count used to calculate per pupil amounts for the revenue items and expenditure categories displayed in Table 2 of the Fiscal Profiles. Combined Adjusted Average Daily Membership (CAADM) is based on data from State aid worksheets and Basic Educational Data System forms. This pupil count consists of the average number of students receiving their educational programs at district expense. Data from State aid include: the average number of students in district K-12 programs (half-day kindergarten pupils weighted at 0.5); and handicapped pupils educated in district, BOCES and Section 4402 programs. To this count was added the prekindergarten pupil enrollment weighted at .5 that was submitted by a district to the Basic Educational Data System.

ENROLLMENT

PRE K - 12 .5 (1/K + PRE K). For each year, this item is calculated as the sum of the enrollments for Prekindergarten through Grade 12 and includes ungraded elementary and secondary pupils. Prekindergarten and half-day kindergarten pupils are weighted at .5. **The enrollment displayed may differ from other enrollment counts, which give a weighting of 1.0 to a half-day kindergarten pupil and/or do not include prekindergarten pupils.**

PRE K @ .5. For each year, this item consists of the prekindergarten enrollment, with each pupil weighted at .5.

K - 6 (1/2 K @.5 + UNG EL). For each year, this item consists of the sum of enrollments for each grade from Kindergarten through Grade 6 and includes ungraded elementary. **This enrollment count may differ from other enrollment counts, which give a weighting of 1.0 to a half-day kindergarten pupil.**

7 - 9. For each year, this item consists of the sum of enrollments for grades 7, 8, and 9. It does not include ungraded secondary pupils.

10 - 12. For each year, this item is the sum of enrollments for grades 10, 11 and 12. It does not include ungraded secondary pupils.

UNGRADED SECONDARY. For each year, this item is the enrollment of ungraded secondary pupils.

SECONDARY PUPILS. For each year, this item consists of the sum of enrollments for grades 7 through 12, plus the enrollment for ungraded secondary.

K - 12 (1/2 K @ .5). For each year, this item consists of the sum of the enrollments for each grade level from Kindergarten to Grade 12, and ungraded elementary and secondary pupils, with half-day kindergarten pupils weighted at .5. **This enrollment count may differ from other enrollment counts, which give a weighting of 1.0 to a half-day pupil.**

RATIOS (SLF-RPT STAFF DATA)

Data items displayed in this category are based on the K-12 enrollment as calculated for Table 4 and self-reported data provided by district staff. **Please note that the ratios described below may differ from other ratios with similar titles published by the Department, due to the weighting of half-day kindergarten pupils at .5.**

K - 12 TEACHERS (FTE). For each year, this item is the total number of teachers employed for teaching in grades K-12 expressed in terms of full-time equivalents (FTE). FTE does not include BOCES personnel where they serve in the district on an itinerant basis.

PUPIL/TEACHER (FTE). For each year, this item is calculated as the K-12 enrollment (as defined above) divided by the teacher FTE.

TOTAL PROF. STAFF (FTE). For each year, this item is the total number of professional staff employed expressed in full-time equivalent terms. Does not include BOCES personnel where they serve in the district on an itinerant basis.

PUPIL/PROF. STAFF (FTE). For each year, this item is calculated as K-12 enrollment divided by the professional staff FTE.

PUPIL PERS STAFF (FTE). For each year, this item is the total number of pupil personnel staff employed expressed in full-time equivalent terms. Does not include BOCES personnel where they serve in the district on an itinerant basis.

PUPIL/PERS. STF. (FTE). For each year, this item is calculated as K-12 enrollment divided by pupil personnel staff FTE.

PRNC CUR DEV SUPRV STAFF (FTE). For each year, this item consists of total number of administrators classified in the Basic Educational Data System as principals, assistant (vice) principals, and program administrators expressed in full-time equivalent terms, plus the sum of deputy and assistant superintendents for Curriculum and Instruction expressed in full-time equivalent terms.

PUPIL/PRNC CUR DEV STAFF (FTE). For each year, this item is calculated as K-12 enrollment divided by curriculum development/supervision staff FTE.

ADMIN STAFF (FTE). For each year, this item consists of the total number of administrative staff minus curriculum development/supervision staff expressed in full-time equivalent terms. It does not include BOCES personnel where they serve in the district on an itinerant basis.

PUPIL/ADMIN STAFF (FTE). For each year, this item is calculated as K-12 enrollment divided by the number of administrative staff FTE.

CLASS SIZE (SLF-RPT)

The items displayed in this category are based on self-reported data by teachers.

KINDERGARTEN. For each year, this item consists of the average number of students in a kindergarten class.

COMMON BRANCH. For each year, this item consists of the average number of students in a class for grades 1-6.

ENGLISH 7. For each year, this item consists of the average number of students in an English 7 class.

MATH 9. This item consists of the average number of reporting students taking the first year of a three-year course in mathematics. During the period, many districts changed classes in the three-year course offered from Math 9, Math 10, Math 11 to Course I, Course II, and Course III.

AMERICAN STUDIES. For each year, this item consists of the average number of students taking an American History or Government class.

REGENTS BIOLOGY. For each year, this item consists of the average number of students in a Biology (Regents) class.

For each year, the number of students taking these courses is divided by the number of classes as reported by teachers of these classes. Results are rounded to one decimal place. Since the class sizes reported in these tables were rounded to the nearest tenth, results may differ from other Department publications which truncate results.

TEACHER ASSIGNMENTS

Listed below are selected teacher assignment data displayed in Table 4B.

AVERAGE PERIODS TAUGHT SUBJ MATTER TEACHERS (SLF-RPT). For each year, this item is the average number of teaching periods for subject matter teachers. Subject matter teachers are defined as full-time teachers of English, Mathematics, Science, Social Studies, Foreign Language (Spanish, French, Italian, German, Russian, and Hebrew), at the Grade 7 through Grade 12 level and teachers of other languages (such as African languages, Arabic, Chinese, Greek, Hungarian, Japanese, Native American, Polish, Portuguese, Scandinavian languages, and Ukrainian). Teachers with any nonteaching assignments are excluded. Data are self-reported by teachers.

AVERAGE PREPARATIONS SUBJ MATTER TEACHERS (SLF-RPT). For each year, this item consists of the average number of preparations for subject matter teachers (as defined above). An English teacher with one English 9 class, two English 10 classes and two English 11 classes is assumed to have three preparations.

MINORITY CONCENTRATION

Listed below are minority concentration data displayed in Table 4B.

NONWHITE ENROLLMENT. For each year, this item is calculated as total enrollment minus white enrollment (as reported by the principal for each school in a district, and then summed for the district) divided by total enrollment with the result multiplied by 100.

NONWHITE PROF/STAFF. For each year, this item is calculated as total professional staff minus white professional staff divided by total professional staff with the result multiplied by 100.

Table 4C

SPECIAL NEED PUPILS

Below are described the selected special need pupils to be displayed in Table 4C.

HC PUPILS. For each year, this item is calculated as the sum of handicapped pupils in district and BOCES programs, and section 4402 pupils attending a nonpublic school on a contract basis. Data Source: State Aid Suspense File.

HC PUPILS AS % OF CAADM. For each year, this item is the number of handicapped pupils divided by the combined adjusted average daily membership of the district with the result multiplied by 100. Data Source: State Aid Suspense File.

% ELIGIBLE SCHOOL LUNCH APPL. This item is the number of students eligible for the free and reduced price lunch program (grades K-12) divided by the school lunch enrollment of the district. Data are not available for the 1985-86 school year. Data Source: State Aid Suspense File.

CHAPTER 1 PUPILS SERVED. For each year, this item is the unduplicated count of Chapter 1 pupils served in public school programs as reported by the district. Data Source: Local Education Agency Programs (LEAP) Evaluation and Reporting System.

COMPENSATORY EDUCATION PUPILS. For each year, this item is the unduplicated count of pupils served in compensatory education programs as reported by the district. Data Source: Local Education Agency Program (LEAP) Evaluation and Reporting System.

OUTCOME MEASURES

Described below are selected outcome measures displayed in Table 4C.

EST % BELOW SRP ON PEP TESTS (LEP EXCUSED AND ALL HC PUPILS EXCLUDED). This item consists of the percent of students scoring below the Statewide Reference Point (SRP) on Pupil Evaluation Program (PEP) tests. Pupils who were excused from taking the test because of limited proficiency in English and pupils with handicapping conditions are not included. The PEP test results displayed in Table 4C are:

3RD GRADE READING (third grade reading).

3RD GRADE MATH (third grade mathematics).

6TH GRADE READING (sixth grade reading).

6TH GRADE MATH (sixth grade mathematics).

The percent of students scoring below the SRP is calculated in three steps: 1) An estimate of the students scoring above the SRP for a test is developed. The estimate is developed by: a) multiplying the number of students tested by the percent of students passing; and b) summing district results to develop an estimated number of students scoring above the SRP for the aggregated area; 2) the estimated number of students scoring above the SRP is subtracted from the number of students tested to develop an estimated number of students scoring below the SRP for the aggregated area; and, 3) the number of students below the SRP is divided by the number of students tested with the result multiplied by 100 to yield a percent. Data Source: Comprehensive Assessment Report (CAR) database.

COLLEGE GOING RATE. For each year, this item is the number of high school graduates for a specified year attending a postsecondary institution in the following year divided by the total number of graduates, with the result multiplied by 100. For example, the rate displayed for 1989-90 consists of the percentage of 1989-90 graduates attending a postsecondary institution in 1990-91.

HIGH SCHOOL GRADUATES. For each year, this item is the number of individuals receiving local and Regents diplomas in a school year.

ANNUAL DROPOUT RATE. For each year, this item is calculated as the number of dropouts (reported by building principals) divided by the enrollment for grades 9-12 (as defined for calculating the dropout rate) with the result multiplied by 100. A dropout is defined as a pupil who left school prior to graduation for any reason except death and to best of the reporter's knowledge, did not enter another school or program leading to a high school equivalency diploma. The data displayed may differ slightly from other Department publications, since for these tables the number of dropouts reflect changes in data submitted by districts.

ATTENDANCE RATIO. For each year, this item is the average daily percent of a district's pupils attending school. To calculate a district's attendance ratio, the total attendance is divided by the total possible attendance with the result multiplied by 100. Data Source: State Aid Suspense File.

APPENDIX 2

A GUIDE TO THE COLUMNS OF THE FISCAL PROFILE TABLES

This section explains the calculations that are used to develop each column and provides a guide of how each table should be read for a hypothetical school district referred to as District A.

Table 1 displays total dollars, Table 2 shows dollars per pupil (based upon Combined Adjusted Average Daily Membership) and Table 3 displays each category as a percent of total. Data are displayed for a district and the State. State totals and averages are based upon the State's major districts (districts with 8 or more teachers) as of the 1990-91 school year.

Table 1

Table 1 displays in total dollars the same revenue sources and expenditure categories as shown in Tables 2 and 3. These data are displayed for school years 1985-86 through 1989-90 in columns 1-5, respectively. For aggregated areas, the values for each category are summed for the districts classified as belonging to that aggregated level (see Appendices 4 & 5).

The primary purpose of the table is to compare in percentage terms the district and State change (in actual and CPI adjusted dollars) for the selected revenue sources and expenditure categories for the 1985-86 and 1989-90 school years.

Column 6 shows for each item a percent change (rounded to 1 decimal place) at the district level that was calculated as: **[(1989-90 dollar amount - 1985-86 dollar amount) / (1985-86 dollar amount)] * 100**. For example, if District A had 1985-86 Board of Education expenditures of $15,000 and 1989-90 expenditures of $20,000, the percent change in actual dollars would be 33.3 percent [([$20,000 - $15,000]/$15,000) * 100]. Percent changes of 10,000 or more are indicated by the symbol "*******."

Column 7 displays for each revenue source and expenditure category a percent change (rounded to 1 decimal place) for the State. The percent change for the State is calculated using the same procedures described for calculating the percent change of a district (Column 6).

Column 8 displays a Consumer Price Index (CPI) adjusted percent change (rounded to one decimal place) between 1985-86 and 1989-90 for a district. Using national CPI data the 1989-90 School Year dollar was estimated to have 85.7 percent as much purchasing power as the 1985-86 dollar. (See Appendix 3 for a description of the methodology used to develop this estimate.)

The percent change (rounded to 1 decimal place) for each item is calculated as:
[(1989-90 dollar amount * .8570) - (1985-86 dollar amount)/1985-86 value * 100].

District A's 1989-90 Board of Education expenditures of $20,000 when multiplied by .8570 equal $17,140. The percent change in CPI adjusted dollars, therefore, is an increase of 14.3 percent [($17,140-$15,000)/($15,000) * 100].

Percent changes of 10,000 or more are indicated by the symbol "*******."

Column 9 displays a CPI adjusted percent change (rounded to one decimal place) between 1985-86 and 1989-90 for the State's major districts. The State's CPI adjusted percent change is calculated using the same formula as was described for calculating a district's percent

change (Column 8). That is: **[(1989-90 dollar amount * .8570) - (1985-86 dollar amount)/1985-86 value] * 100.**

How to Read Table 1: The table should be read in the following manner. District A had Board of Education expenditures of $15,000 in 1985-86 and $20,000 in 1989-90. The percentage increase for the district was 33.3 percent, which was lower than the State average increase of 39.4 percent. In CPI adjusted dollars, the increase in Board of Education expenditures was 14.3 percent, which was lower than the adjusted State average increase of 19.4 percent.

Table 2

Table 2 highlights revenues and expenditures per pupil for the same revenue and expenditure categories displayed in Tables 1 and 3 for school years 1985-86 through 1989-90 in columns 1-5, respectively. The per pupil amounts are calculated using revenue and expenditure data shown in Table 1 and Combined Adjusted Average Daily Membership (CAADM). The data displayed are rounded to two decimal places. For aggregated areas, the data displayed are pupil weighted averages (sum of revenues or expenditures divided by the sum of pupils for the aggregated areas). For example, if District A had 1985-86 Board of Education expenditures of $15,000 and CAADM of 650 and in 1989-90 had Board of Education expenditures of $20,000 and CAADM of 635, its expenditures per pupil (CAADM) would have been $23.08 per pupil in 1985-86 and $31.50 per pupil in 1989-90.

Columns 6 and 8 display the State average amounts per pupil for the 1985-86 and 1989-90 school years in any tables provided for a given aggregation group or individual district. For example, Table 2 for District A would show that in 1985-86, the State average for Board of Education expenditures was $21.49 per pupil and in 1989-90, $30.50 per pupil.

Columns 7 and 9 compare the district's revenue and expenditure patterns to the State averages by an index (rounded to three decimal places for the district and State) in which **a district's displayed value is divided by the displayed State average.** For example, in 1985-86 the index for District A would be 1.074 for Board of Education expenditures ($23.08/$21.49), while its 1989-90 index would be 1.033 ($31.50/$30.50).

Due to rounding, the totals displayed may differ from the sum of revenue or expenditure categories.

How to Read Table 2: The table should be read in the following manner. District A in 1985-86 had Board of Education expenditures of $23.08 per pupil which was above the State average of $21.49 per pupil. In 1989-90, the district's $31.50 per pupil expenditure was above the State average of $30.50. The per pupil expenditures attributable to the board of education were higher in 1989-90 than in 1985-86 and the district's expenditures per pupil increased at a rate below the State average, since the 1989-90 index (1.033) would be lower than the 1985-86 index (1.074).

Table 3

Columns 1 and 4 show the percent of total revenues by source and the percent of total expenditures by selected categories for the 1985-86 and 1989-90 school years, respectively. These percents are calculated using data shown in Table 1. The percents displayed are rounded to two places. The percents are calculated as: **(dollar amount of revenue source/total revenues) * 100; and (dollar amount of expenditure category/total expenditures) * 100.** For example, if in 1985-86, District A had Board of Education expenditures of $15,000 and total expenditures of $3,285,000, then Board of Education expenditures would be 0.46 percent of total expenditures. In 1989-90, if District A had Board of Education expenditures of

$20,000 and total expenditures of $4,550,000, then its Board of Education expenditures would be 0.44 percent of total expenditures.

Columns 2 and 5 show comparable statewide percentages rounded to two decimal places. For example, expenditures for the Board of Education were 0.38 percent and 0.39 percent of the State's total expenditures in 1985-86 and 1989-90, respectively.

Columns 3 and 6 contrast a district's patterns to the State. The district percentage is indexed against the State. The indices are based on the values of the district and State displayed in Table 3 and are rounded to three decimal places. The index is calculated as: **District percent/State percent.** For example, the index of District A for the Board of Expenditures would be 1.211 (0.46 percent/0.38 percent) in 1985-86 and 1.128 (0.44 percent/0.39 percent).

Columns 7 and 8 show the dollar change for each of the selected categories between 1985-86 and 1989-90. The dollar change is shown in two ways: actual dollars (Column 7); and CPI adjusted dollars (Column 8).

The actual dollar change displayed in Column 7 is calculated using data shown in Table 1. For each revenue source or expenditure category the calculation consists of: **1989-90 dollar amount minus 1985-86 dollar amount.** For example, if District A had 1985-86 Board of Education expenditures of $15,000 and 1989-90 expenditures of $20,000, the change in actual dollars would be an increase of $5,000 ($20,000 - $15,000).

The dollar change displayed in Column 8 is based on a CPI adjustment. As previously described, the 1989-90 school year dollar was calculated as having 85.7 percent of the purchasing power as the 1985-86 dollar. The CPI adjusted dollar change was calculated (rounded to the nearest dollar) as: **[(1989-90 dollar amount * .8570) - (1985-86 dollar amount)]**. For example, District A's 1989-90 Board of Education expenditures of $20,000 when multiplied by .8570 equals $17,140 compared to 1985-86 expenditures of $15,000. The change in CPI adjusted dollars, therefore, would be an increase of $2,140 ($17,140 - $15,000).

Column 9 shows the actual dollar change for each revenue source or expenditure category as a percent (rounded to 1 decimal place) of the total change in revenues or expenditures. Each revenue source was calculated as: **(revenue dollar change/total revenue dollar change) * 100**. Each expenditure category was calculated as: **(expenditure dollar change/total expenditures dollar change) * 100**. For example, if District A's total expenditures increased by $1,265,000 ($4,550,000 - $3,285,000), then the $5,000 increase in Board of Education expenditures accounts for 0.4 percent of the total increase in expenditures over the time period.

Column 10, for comparison purposes, provides the State average change by category as a percent of the total change in revenues or expenditures. The change in Board of Education expenditures for the State represented 0.4 percent of the total increase in expenditures.

How to Read Table 3: The table should be read in the following manner. In 1985-86 District A's expenditures for the Board of Education were 0.46 percent of its total expenditures, which was above the State average of 0.38 percent. In 1989-90, the district's expenditures for the Board of Education were 0.44 percent of its total expenditures, which was above the State average of 0.39 percent. The district committed 0.4 of its expenditure increase to the Board of Education as compared to 0.4 percent for the State.

Table 4

Unless noted otherwise, Table 4 displays other fiscal and educational characteristics of school districts for school years 1985-86 through 1989-90 in columns 1-5, respectively.

Column 6 (displayed in Table 4A only) provides a 1989-90 cost adjusted classroom teacher salary for the three experience levels displayed. The CPI adjusted salary was calculated as 1989-90 salary times .8570. (See Appendix 3 for a description of how the CPI adjustment is developed). Column 9 provides cost adjusted percent change (rounded to one decimal) between the 1985-86 and 1989-90 salaries. If District A had a 1985-86 salary level of $25,000 and a 1989-90 salary level of $33,000, its 1989-90 CPI adjusted salary would be $28,281 ($33,000 * .8570) and the percent change in teacher salary (CPI adjusted) would be 13.1% [($28,281-$25,000)/$25,000] * 100.

Column 7 compares a district or aggregated characteristic in 1985-86 school year to the same characteristic in the 1989-90 school year by displaying a percent or point change. The percent change is calculated as: **[(1989-90 value - 1985-86 value) / 1985-86 value] * 100**. The point change is calculated as: **(1989-90 rate or percent) - (1985-86 rate or percent)**. For example, if District A had per pupil property value of $49,900 for the 1985-86 school year and $62,700 for the 1989-90 school year, then the district's property value per pupil increased by 25.7 percent [($62,700 - $49,900) / ($49,900) * 100].

Column 8 displays for each of the selected characteristics a percent difference or point difference in the State average between the 1985-86 and 1989-90 school years. The percent or point difference was calculated using the same methodology as Column 7. Using this methodology, the State average full value per pupil for operating aid increased from $94,100 per pupil to $138,800 per pupil or 47.5 percent.

Column 9 (displayed in Table 4A only) shows the percent change in teacher salary after taking inflation into account through a CPI adjustment.

Column 10 compares a district or aggregation-group to the State average in 1985-86 by an index which consists of **1985-86 District Value/1985-86 State Average**. For example, in 1985-86 District A had full value per pupil of $49,900 for operating aid purposes, while the State average was $94,100. District A's index would be .530 ($49,900/$94,100).

Column 11 compares a district characteristic to the State average by displaying an index. The index is calculated in the same manner as was done for Column 10 except that 1989-90 data is used for a district and the State.

How to Read Table 4: The table should be read in the following manner. District A had full value per pupil of $49,900 for 1985-86 and $62,700 in 1989-90, which represents an increase of 25.7 percent. Since this percent increase was below the State average (47.5 percent), the district's full value per pupil index declined during the reporting period from .530 in 1985-86 to .451 in 1989-90.

APPENDIX 3

CONVERSION OF CURRENT DOLLARS INTO CONSTANT DOLLARS

Throughout the report, current dollars are adjusted to reflect 1985-86 constant dollars. Several techniques of converting current dollars into constant dollars exist. These methods all yield similar results but specific findings may differ due to the specific adjustments used. The method used in this study to calculate constant dollars is described below. The method uses the Consumer Price Index - All Urban Consumers (CPI-U) U.S. City Average with 1982-84 = 100 and does the following:

1. Calculation of a school year average CPI-U for the appropriate school years. For example, to calculate the index for the 1985-86 school year, the indices for each month beginning with July 1985 and concluding with June 1986 are summed and divided by 12. The result is rounded to three decimal places.

2. A constant dollar adjustment is calculated. The adjustment was determined by dividing the CPI-U average for the 1985-86 year by the 1989-90 school year's CPI-U average. The result is rounded to four decimal places.

The CPI-U averages for the 1985-86 and 1989-90 school years are 108.817 and 126.975, respectively. To convert a 1989-90 expenditure of $50,000 into 1985-86 constant dollars, the following calculations occur: 1) 108.817 / 126.975 = 0.85699 = 0.8570; and 2) 0.8570 x $50,000 = $42,850.

Thus, a 1989-90 expenditure of $50,000 has the purchasing power that $42,850 had in 1985-86. If comparable 1985-86 expenditures for the same item had been $41,250, then the CPI adjusted percent change would be 3.9 percent [($42,850 - $41,250)/$41,250] * 100.

The CPI-U averages used in the report for the 1985-86 and 1989-90 school years are:

Month	CPI-U 1985-86 School Year	CPI-U 1989-90 School Year
July	107.8	124.4
August	108.0	124.6
September	108.3	125.0
October	108.7	125.6
November	109.0	125.9
December	109.3	126.1
January	109.6	127.4
February	109.3	128.0
March	108.8	128.7
April	108.6	128.9
May	108.9	129.2
June	109.5	129.9
CPI-U Total	**1,305.8**	**1,523.7**
CPI-U Average	**108.817**	**126.975**

APPENDIX 4
DISTRICT TYPE GROUPINGS

One of the aggregation groupings used in this report was District Type. The district types were: Downstate Small Cities, Downstate Suburbs, Big Five Cities, Upstate Small Cities, Upstate Suburbs, and Rural. Major districts were classified as belonging to a specific type, as shown below.

Downstate Small Cities:

Glen Cove
Long Beach
Mount Vernon
New Rochelle
Peekskill
Rye
White Plains

Downstate Suburbs
(Non city districts in the Counties of):

Nassau
Putnam
Rockland
Suffolk
Westchester

Big Five Cities:

Buffalo
Rochester
Syracuse
Yonkers
New York City

Upstate Suburbs
(Non city districts in the Counties of):

Albany
Broome
Chemung
Dutchess
Erie
Greene
Herkimer
Livingston
Madison
Monroe
Montgomery
Niagara
Oneida
Onondaga
Ontario
Orange
Orleans
Oswego
Rensselaer
Saratoga
Schenectady
Tioga
Warren
Washington
Wayne

Rural
(Non city districts in the Counties of):

Allegany
Cattaraugus
Cayuga
Chautauqua
Chenango
Clinton
Columbia
Cortland
Delaware
Essex
Franklin
Fulton
Genesee
Hamilton
Jefferson
Lewis
Otsego
St. Lawrence
Schoharie
Schuyler
Seneca
Steuben
Sullivan
Tompkins
Ulster
Wyoming
Yates

Upstate Small Cities

Albany
Cohoes
Watervliet
Binghamton
Olean
Salamanca
Auburn
Dunkirk
Jamestown
Elmira
Norwich
Plattsburgh
Hudson
Cortland
Beacon
Poughkeepsie
Lackawanna
Tonawanda
Gloversville
Johnstown
Batavia
Little Falls
Watertown
Oneida
Amsterdam
Lockport
Niagara Falls
N. Tonawanda
Rome
Sherrill
Utica
Canandaigua
Geneva
Middletown
Newburgh
Port Jervis
Fulton
Oswego
Oneonta
Rensselaer
Troy
Ogdensburg
Mechanicville
Saratoga Springs
Schenectady
Corning
Hornell
Ithaca
Kingston
Glens Falls

APPENDIX 5

REGIONAL GROUPINGS:
COUNTIES BY CONTIGUOUS STANDARD METROPOLITAN STATISTICAL AREAS (SMSAs)

One of the aggregation groupings used in this report was based on contiguous Standard Metropolitan Statistical Areas (SMSAs). The regional groupings developed were: Albany-Glens Falls; Binghamton-Elmira; Poughkeepsie-Newburgh; Buffalo-Rochester; New York Metro-Long Island; Syracuse-Utica-Rome; and Non-SMSA districts. A district was classified as belonging to a specific SMSA grouping based on the county in which its central office is located. Counties assigned to each regional grouping are shown below.

Albany-Glens Falls

Albany
Greene
Montgomery
Rensselaer
Saratoga
Schenectady
Warren
Washington

Binghamton-Elmira

Broome
Chemung
Tioga

Poughkeepsie-Newburgh

Dutchess
Orange

Buffalo-Rochester

Erie
Livingston
Monroe
Niagara
Ontario
Orleans
Wayne

New York Metro-Long Island

New York City
Nassau
Putnam
Rockland
Suffolk
Westchester

Syracuse-Utica-Rome

Herkimer
Madison
Oneida
Onondaga
Oswego

Non-SMSA

Allegany
Cattaraugus
Cayuga
Chautauqua
Chenango
Clinton
Columbia
Cortland
Delaware
Essex
Franklin
Fulton
Genesee
Hamilton
Jefferson
Lewis
Otsego
St. Lawrence
Schoharie
Schuyler
Seneca
Steuben
Sullivan
Tompkins
Ulster
Wyoming
Yates

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